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April 28, 2023

By Electronic Filing
Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor (filing room)
Harrisburg, PA 17120

Re: Columbia Water Company; 2023 General Base Rate Increase Filing; Docket No. R-2023-_____; **SUPPLEMENT NO. 121 TO TARIFF WATER-PA. PUC NO. 7**

Dear Secretary Chiavetta:

Pursuant to Section 1308(d) of the Pennsylvania Public Utility Code, 66 Pa C.S. §1308(d) and the Commission's Regulations at 52 Pa Code §§ 53.45(b), 53.51, and 53.52, attached for filing is:

(1) Columbia Water Company's ("CWC," "Columbia Water," or the "Company") Supplement No. 121 to Tariff Water - Pa. P.U.C. No. 7 ("Supplement 121"), issued April 28, 2023, to be effective June 27, 2023;

(2) responses to 52 Pa. Code Section 53.52 and supporting data and schedules and cost of service study results and rate design schedules;

(3) Verification of Notice including notices provided to customers and Lancaster Newspaper for publication; and

(4) the Verification of David Lewis, President of Columbia Water Company.

The increased rates and charges reflected in Supplement No. 121 are designed to produce additional revenues of $999,900 per year, which represents an increase of approximately 15.52% in the Company's total revenues based upon a future test year ending December 31, 2023. The Company will serve its direct testimony within 60 days. Please contact me if you have questions regarding this filing.

Very truly yours,

/s/ Whitney E. Snyder

Whitney E. Snyder
Thomas J. Sniscak
Phillip D. Demanchick Jr.

Counsel for Columbia Water Company

cc: Per Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

BY ELECTRONIC MAIL ONLY:

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/s/ Whitney E. Snyder
Whitney E. Snyder
Thomas J. Sniscak
Phillip D. Demanchick

Dated this 28th day of April, 2023

COLUMBIA WATER COMPANY

RATES, RULES, AND REGULATIONS GOVERNING THE DISTRIBUTION OF WATER IN WEST HEMPFIELD, RAPHO, EAST DONEGAL AND MANOR TOWNSHIPS AND THE BOROUGHS OF COLUMBIA AND MOUNTVILLE, AND MARIETTA LANCASTER COUNTY AND HELLAM TOWNSHIP, YORK COUNTY, PENNSYLVANIA

Issued: April 28, 2023 Effective: June 27, 2023

By: David T. Lewis, President
Columbia Water Company
220 Locust Street
Columbia, PA 17512

NOTICE

THIS TARIFF SUPPLEMENT INCREASES AND CHANGES THE SCHEDULE OF RATES FOR ALL CUSTOMERS IN THE COLUMBIA AND MARIETTA RATE DIVSIONS.

See Page Two

List of Changes Made by this Supplement

Change:

Tariff Supplement No. 121 increases and changes the schedule of rates applicable to all customers in the Columbia and Marietta rate divisions. The increase consolidates and unitizes rates for these two rate divisions. The increase in annual operating revenue is intended to produce an additional $999,900 per year. (C)

Tariff Supplement No. 121 also resets the DSIC to zero effective as of the date of the rate increase.

(C) Indicates Change

Table of Contents

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

Schedule of Rates – General Meter Rates

Customer Charge

Size of Meter	Per Customer Unit Per Month	
5/8"	$15.31	(I)
3/4"	$21.88	
1”	$35.03	
1-1/2"	$67.90	
2”	$107.35	
3”	$212.54	
4”	$330.87	
6"	$659.59	
8"	$1,054.05	
10”	$1,514.18	
12"	$2,828.98	(I)

Output Charges (Billed to the nearest 100 gallons)		Price per 1,000 Gallons	
For the First	10,000 gallons per month	$6.51	(D)
For the Next	240,000 gallons per month	$3.12	(I)
For all Over	250,000 gallons per month	$2.76	(I)

Special Provisions

When service is furnished through a single meter to a building containing ten or more apartment dwelling units or condominium dwelling units, or to a complex of buildings served at single-point meter service prescribed in Rule 19A, the first block rate shall be applied to usage equal to the number of apartment dwelling units or condominium dwelling units, times 1,000 gallons per month and the balance of the use shall be billed at the applicable block rates in the regular manner. (C)

For service to federal, state or local governments or to any governmental department, institution or authority, the due date is not less than 30 days from the date the bill is mailed.

Late Charges

A late charge of one and one-quarter percent (1-1/4%) simple interest per month will be applied to the unpaid balance after the due date. The due date is not less than 20 days from the date the bill is mailed.

In addition, all rates for water service are subject to the State Tax Adjustment Surcharge (see page 7).

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

Schedule of Rates – Fire Protection

Public:	Quarterly
For 104 fire hydrants in Columbia Borough connecting to the piping system and existing as of June 20, 1948	$5,200.00
For each additional fire hydrant installed	$95.48

Private:		
Each fire hydrant directed connected to main on public highway	$128.50	(I)
Each 2-inch connection with the main	$144.37	(I)
Each 3-inch connection with the main	$180.47	(I)
Each 4-inch connection with the main	$216.57	(I)
Each 6-inch connection with the main	$433.11	(I)
Each 8-inch connection with the main	$771.09	(I)

Use of Public Fire Hydrants
For Other than Fire Protection

	Per Hour
For the first hour or fraction thereof	$19.50
For each additional hour or fraction thereof	$11.75

For service to federal, state or local governments; or to any government department, institution, or authority; the due date is not less than 30 days from the date the bill is mailed.

In addition, all rates for water service are subject to the State Tax Adjustment Surcharge. (see page 7).

I) Indicates Increase

COLUMBIA WATER COMPANY
SCHEDULE OF RATES APPLICABLE TO MARIETTA RATE DISTRICT
FORMERLY MARIETTA GRAVITY WATER COMPANY SYSTEM

SCHEDULE OF FLAT RATES

PUBLIC FIRE PROTECTION SERVICE

Application

This Schedule is Applicable to Public Fire Protection Service to the Borough of Marietta and East Donegal Township (Portion).

PUBLIC FIRE PROTECTION SERVICE RATE

	Base Rate Per Quarter	
Each Public Fire Hydrant:	$128.50	(I)

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

COLUMBIA WATER COMPANY
SCHEDULE OF RATES APPLICABLE TO MARIETTA RATE DISTRICT
FORMERLY MARIETTA GRAVITY WATER COMPANY SYSTEM

SCHEDULE OF FLAT RATES

PRIVATE FIRE PROTECTION SERVICE

Application

This Schedule is Applicable to Private Fire Protection Services.

PRIVATE FIRE PROTECTION SERVICE RATE

Each Private Fire Hydrant, Installed by Company:

Base Rate Per Quarter	
$128.50	(I)

Each Private Fire Hydrant, Installed by Consumer:

Base Rate Per Quarter	
$128.50	(I)

Automatic Sprinklers or Standpipe Connections Connected with Mains by Direct Line Used Solely for Fire Protection Purposes:

	Base Rate Per Quarter	
2-inch Service Line	$144.37	(I)
3-inch Service Line	$180.47	(D)
4-inch Service Line	$216.57	(D)
6-inch Service Line	$433.11	(D)
8-inch Service Line	$771.09	(D)

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

COLUMBIA WATER COMPANY
SCHEDULE OF RATES APPLICABLE TO MARIETTA RATE DISTRICT
FORMERLY MARIETTA GRAVITY WATER COMPANY SYSTEM

SCHEDULE OF METERED RATES

APPLICATION

THIS SCHEDULE IS APPLICABLE TO ALL METERED CUSTOMERS

METER RATES FOR ALL WATER USAGE

	BASE RATES PER 1,000 GALLONS	
FIRST 1,000 GALLONS PER MONTH	$6.51	(D)
1,001 – 5,000 GALLONS PER MONTH	$6.51	(I)
5,001 – 10,000 GALLONS PER MONTH	$6.51	(I)(C)
10,000 – 50,000 GALLONS PER MONTH	$3.12	(I)(C)
OVER 50,000 GALLONS PER MONTH	$2.76	(I)(C)

CUSTOMER CHARGE

IN ADDITION, ALL METERED CUSTOMERS SHALL PAY A MONTHLY CUSTOMER CHARGE BASED ON THE REQUIRED SIZE OF METER TO RENDER ADEQUATE SERVICE.

SIZE OF METER	CUSTOMER CHARGE PER MONTH	
5/8 OR 5/8 x 3/4 INCH	$15.31	(I)
3/4 INCH	$21.88	(I)
1 INCH	$35.03	(I)
11/2 INCH	$67.90	(I)
2 INCH	$107.35	(I)
3 INCH	$212.54	(I)
4 INCH	$330.87	(I)
6 INCH	$659.59	(I)
8 INCH	$1,054.05	(I)
10 INCH	$1,514.18	(I)
12 INCH	$2,828.98	(I)

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

27. Distribution System Improvement Charge (DSIC)

Customer Notice: Customers shall be notified of changes in the DSIC by including appropriate information on the first bill they receive following any change. An explanatory bill insert shall also be included with the first billing.

Residual E-Factor Recovery Upon Reset to Zero: The utility shall file with the Commission interim rate revisions to resolve the residual over/under collection or E-factor amount after the DSIC rate has been reset to zero. The utility can collect or credit the residual over/under collection balance when the DSIC rate is reset to zero. The utility shall refund any over-collection to customers and is entitled to recover any under-collections as set forth in the Audit/Reconciliation Section. Once the utility determines the specific amount of the residual over or under collection amount after the DSIC rate is reset to zero, the utility shall file a tariff supplement with supporting data to address that residual amount. The tariff supplement shall be served upon the Commission's Bureau of Investigation and Enforcement, the Bureau of Audits, the Office of Consumer Advocate, and the Office of Small Business Advocate at least ten (10) days prior to the effective date of the supplement.

Public Fire Protection: The DSIC will not apply to public fire protection customers.

27.1 In addition to the charges provided in this tariff, a distribution system improvement charge of 0% will apply to all charges for service, except public fire protection on or after the effective date of this tariff shown below. (D)

(I) Indicates Increase (D) Indicates Decrease (C) Indicates Change

Columbia Water Company

Rate Case Filing Docket No. R-2023-_____

Data Responses to 52 Pa. Code Sections 53.52

Part (a) Whenever a public utility, other than a canal, turnpike, tunnel, bridge or wharf company files a tariff, revision or supplement effecting changes in the terms and conditions of service rendered or to be rendered, it shall submit to the Commission, with the tariff, revision or supplement, statements showing all of the following:

(1) The specific reasons for each change.

Response: The proposed rates for water service are necessary to allow Columbia Water Company: (1) to earn a fair return on investments that are used and useful to serve the public safely and reliably; (2) to reflect capital additions that the Company has placed into service since its last base rate proceeding and the estimated $2,681,975 in capital additions that are projected to be placed in service during the Future Test Year ended December 31, 2023; (3) to support ongoing Commission-approved long-term infrastructure replacement programs designed to enhance safety and reliability; (4) to recover higher levels of operating expenses that are necessary for the provision of safe and reliable water distribution service, which are the result of, among other things, increasing economic inflation, supply chain shortages, and general cost increases, and (5) to recover increased costs related to employee compensation, management fees, upgrades to billing software, and customer support. Accordingly, this revenue increase is necessary to operate and maintain safe, reliable, and customer-focused water distribution service, while providing the Company with the ability to maintain its creditworthiness at a level sufficient to raise capital necessary to finance its construction budget.

(2) The total number of customers served by the utility.

Response: Columbia Water Company currently serves approximately 12,154 water customers. *See* Supporting Information, Pg. 1-10.

(3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

Response: All customers of the Columbia and Marietta divisions will be impacted by the rate change. This rate increase does not apply to customers of the former East Donegal Township Municipal Authority. *See* Supporting Information, Pg. 1-10.

(4) The effect of the change on the utility's customers.

Response: See Exhibit DF-7 and Exhibit DF-9.

(5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

Response: *See* Supporting Information, Pg. 1-13.

(6) The effect of the change on the service rendered by the utility.

Response: Service levels will not change, but Columbia Water Company's ability to raise capital at a lower cost will improve.

(7) A list of factors considered by the utility in its determination to make the change.

Response: See response to (1) above.

(8) Studies undertaken by the utility in order to draft its proposed change.

Response: N/A

(9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.

Response: N/A

(10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

Response: The general rate increase will be allocated among customer classes as indicated in Exhibit DF-7 and Exhibit DF-8.

(11) Commission orders or rulings applicable to the filing.

Response: *Pa. Pub. Util. Comm'n v. Columbia Water Company*, Docket No. R-2017-2598203 (Opinion and Order entered March 1, 2018) (requires that Columbia Water Company file a cost of service study when consolidating its Columbia and Marietta divisions); *see also Application of Columbia Water Company for approval of the right to: (1) acquire, by sale, substantially all the water system assets of East Donegal Township Municipal Authority; and (2) offer, render, furnish or supply water service to the public in additional portions of East Donegal Township, Lancaster County, Pennsylvania*, Docket No. A-2021-3027134 (Order entered Feb. 3, 2022) (requires the Company to specify the number of the East Donegal Township Municipal Authority Water System's public fire protection customers, private fire protection customers, public fire hydrants, private fire hydrants, public fire services (i.e., sprinkler lines or similar connections), and private fire

services; and justify any amount claimed in rate base in the next case that the Company proposes to include the assets of this acquisition in rate base) (this information will be provided as part of testimony).

Part (b) Whenever a public utility files a tariff, revision or supplement which will increase or decrease the bills to its customers, it shall submit in addition to the requirements of subsection (a), to the Commission, with the tariff, revision or supplement, statements showing the following:

(1) The specific reasons for each increase or decrease.

Response: This is Columbia Water's first general rate increase in over 5 years. The main drivers of the need for this rate increase include inflationary pressure due to higher energy and material costs, supporting ongoing Commission-approved long-term infrastructure replacement programs designed to enhance safety and reliability, and reflecting capital additions the Company has placed into service since its last base rate proceeding and that are projected to be placed in service by December 31, 2023. *See* Supporting Information, Pgs. 1-1 through 1-8.

(2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing.

Response: *See* Supporting Information, Pg. 1-9.

(3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.

Response: *See* Supporting Information, Pg. 1-10.

(4) A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

Response: *See* Supporting Information, Pg. 1-11. Please also refer to Exhibit DF-8 and Exhibit DF-9.

(5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.

Response: None. *See* Supporting Information, Pg. 1-12.

(6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

Response: N/A

Part (c) If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility—subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2)—or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility—subsection (b)(3) divided by subsection (a)(2)—it shall submit to the Commission with the tariff, revision or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(1) A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

Response: *See* Supporting Information, Pgs. 1-13 through 1-18.

(2) A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).

Response: *See* Supporting Information, Pg. 1-19 through 1-20.

(3) A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

Response: *See* Supporting Information, Pg. 1-21. Please also refer to Supporting Schedules 3 and 4.

(4) A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

Response: *See* Supporting Information, Pg. 1-22. Please also refer to Supporting Schedules 3 and 4.

(5) A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

Response: *See* Supporting Information, Pg. 1-23.

(6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1)— (5).

Response: There were no significant changes. *See* Supporting Information, Pg. 1-24.

Part (d) If a utility renders more than one type of public service, such as electric and gas, information required by §§ 53.51—53.53 (relating to information furnished with the filing of rate changes), except subsection (c)(2), relates solely to the kind of service to which the tariff or tariff supplement is applicable. In subsection (c)(2), the book value of property used in furnishing each type of public service, as well as the depreciation reserve applicable to the property, shall be shown separately.

Response: N/A

COLUMBIA WATER COMPANY

Supporting Data
For
Supplement No. to 121
Tariff Water – Pa. P.U.C. No. 7
Docket No. R-2023-

(PUBLIC VERSION)

GDS EXHIBIT NO.

By

Gary D. Shambaugh
Managing Principal

Shambaugh Utility Consulting, LLC
1260 Mountain View Road
Shermans Dale, PA 17090
Phone: 717-991-4180

April 2023

COLUMBIA WATER COMPANY

Information to Accompany
Supplement No. 121 to
Tariff Water – Pa. P.U.C. No. 7

PURSUANT TO 52 PA. CODE § 53.52 OF THE COMMISSION'S TARIFF REGULATIONS

SECTION 1

COLUMBIA WATER COMPANY

Table of Contents

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

Columbia Water Company is filing Supplement No. 121 to Tariff Water - Pa. P.U.C. No. 7 on or before April 30, 2023, with a requested effective date on or before June 30, 2023 for the purpose of increasing water service revenue by $999,900 per annum, based upon future test year operations ended December 31, 2023.

Columbia Water Company makes this tariff filing principally: (1) to allow it to earn a fair return on investments that are used and useful to serve the public safely and reliably; (2) to reflect capital additions that the Company has placed into service since its last base rate proceeding and the estimated $2,681,975 in capital additions that are projected to be placed in service during the Future Test Year ended December 31, 2023; (3) to support ongoing Commission-approved long-term infrastructure replacement programs designed to enhance safety and reliability; (4) to recover higher levels of operating expenses that are necessary for the provision of safe and reliable water distribution service, which are the result of, among other things, increasing economic inflation, supply chain shortages, and general cost increases, and (5) to recover increased costs related to employee compensation, management fees, upgrades to billing software, and customer support. Accordingly, this revenue increase is necessary to operate and maintain safe, reliable, and customer-focused water distribution service, while providing the Company with the ability to maintain its creditworthiness at a level sufficient to raise capital necessary to finance its construction budget.

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

For the twelve months ended December 31, 2022 and December 31, 2023, the future test year period in this filing, utility operations produced a net operating income as follows:

Operations	Net Income
Per Books	$1,825,447
Per Books (Going-level Present Rates)	$1,562,877

It should be noted that the net income per books includes $1,085,567 of revenue applicable to the repayment of the Pennvest loan and is removed from the net operating income at present rates for the purpose of this filing. The current rate filing is necessary to realize a reasonable rate of return on the Company's fixed capital investment and to recover increased operating expenses. Numerous factors were given consideration in establishing the proposed increase, which are categorized and set forth in the following narrative.

Operating Revenues

The operating revenues per books at December 31, 2022 amounted to $7,473,205. An audit of the number of customers by classification was performed as of December 31, 2022. Per the latest audit and for the purpose of this rate filing, the following number of projected customers at December 31, 2023 by classification will be utilized:

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

Type	Number
Residential	11,486
Commercial	510
Industrial	37
Public	39
Farm	3
Fire Protection	131
TOTAL	12,206

As a result of the customer audit and the customer bill frequency analysis, adjustments were required to the book level of operating revenue as set forth in response to Tariff Regulation (b)(4), to reflect the proper level of annual revenue for rate making purposes at December 31, 2022 and December 31, 2023. These adjustments result in an overall increase of $55,367 in operating revenue producing a going-level operating revenue at present rates of $7,528,572.

Operating Expenses

An extensive review of the company's current and projected operating expenses was performed. For the twelve months ended December 31, 2022 and December 31, 2023 pro forma utility operations produced operating expense levels as follows:

Operating Expenses	Amount
Per books	$3,843,101
Going-level at present rates	$4,277,665

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

The Company has projected operating revenue deductions of $4,277,665 as reflected in the going-level adjustments contained in response to Tariff Regulation (c)(1), Sheets No. 1a through 1e.

Original Cost - Plant in Service

The original costs of the plant in service at December 31, 2022 were obtained through Pennsylvania Public Utility Commission ("Pa. P.U.C.") Annual Reports and company records that included invoices and tax records. The total plant in service on a pro forma basis at December 31, 2023 is $58,150,914. The Columbia Water's booked utility plant in service funded by Pennvest has not been included in this base rate filing.

During 2023, the Company anticipates completing construction projects that total $2,681,975. Also, the Company will have retirements of approximately $17,194 associated with the anticipated construction projects. The details for these amounts are contained in Supporting Schedule No. 3 by fixed capital plant account.

Accrued Depreciation

The calculations of annual and accrued depreciation in this report are based upon the Straight Line/Average Service Life Method and applied to the original costs at December 31, 2022 and December 31, 2023. The book reserve for depreciation, with the Pennvest funded plant removed, at December 31, 2023 amounts to $25,906,966. Deductions were made to the December 31, 2023 accrued depreciation amounts to reflect the deduction for Contributions in Aid of Construction. Details of those calculations are contained in Supporting Schedule No. 6.

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

Annual Depreciation Expense

The annual depreciation expense of $1,367,250 is based upon the depreciable original costs at December 31, 2023 excluding contributions in aid of construction. A going-level adjustment of ($89,130) to the booked operating expenses [Tariff Regulation (c)(1) - Sheet 1a] at December 31, 2023 was made to reflect the proper level of annual depreciation expense for the future test year. The details of the development of the annual depreciation expense claim are included in Supporting Schedule No. 5.

Measures of Value

Five (5) elements of rate base were utilized to determine a fair measure of value of the Company for the purpose of base rate revenue as follows:

I. Depreciated Utility Plant in Service
II. Materials and Supplies
III. Cash Working Capital
IV. Contributions in Aid of Construction (Net)
V. Deferred Income Taxes (Federal Only)

I. Depreciated Utility Plant in Service

The depreciated utility plant in service was determined by deducting calculated accrued depreciation from the original cost of the plant in service at December 31, 2023 as follows:

	Original Cost
Utility Plant in Service	$58,150,914
Accrued Depreciation	(25,906,966)
Depr. Utility Plant in Service	$32,243,948

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

II. Materials and Supplies

The Company has materials and supplies inventoried for normal operations of the company. A normalized level of $68,174 was utilized based on a three (3) year average. Details of the cash working capital claim are contained in the response to the Tariff Regulation in (c)(1) – Sheet No. 2.

III. Cash Working Capital

The amount included in the measure of value for cash working capital was based upon 45 days of pro forma operating and maintenance expenses of $4,277,665 less uncollectible accounts of $11,800 and amounts to $525,929.

IV. Contributions in Aid of Construction (Net)

The Contributions in Aid of Construction at December 31, 2023, net of accrued depreciation total $6,859,359.

V. Deferred Income Taxes (Federal Only)

The Company's pro forma deferred income taxes (federal only) at December 31, 2023 is estimated at ($5,282,403) which considers the projected 2023 utility plant additions.

A detailed compilation of the total measures of value and rates of return at December 31, 2023 is contained in response to Tariff Regulation (c)(1) - Sheet No. 2.

COLUMBIA WATER COMPANY

Statement of Reasons for Rate Increase
Answer to 52 Pa. Code § 53.52 (b) (1)

Rate of Return

The Company's overall rate of return at December 31, 2023 as claimed in this filing amounts to 8.28%. The Company's overall rate of return has been developed by Mr. Dylan W. D'Ascendis, Partner – **ScottMadden Management Consultants**.

Tariff Design

The overall proposed increase in rates is approximately $999,900 or 15.52%, which is set forth as follows:

	Amount
Going-Level Revenues at Present Rates	$7,528,572
Less: Penn Vest Revenues	1,085,567
Total Base Rate Revenues at Present Rates	$6,443,005
Total Proposed Increase	$999,900
Percent Increase	15.52%

General Comments

As indicated in Tariff Regulation (c)(1) - Sheet 2, Columbia Water Company's future test year operating revenues at present rates results in a pro forma rate of return of 2.31%. Columbia Water Company would be entitled to seek an increase of $1,609,053 to earn a fair rate of return of 8.28% on its plant in service, as indicated in Tariff Regulation (c)(1) - Sheet 1a. However, Columbia Water Company has implemented a Blackbox Customer Discount Adjustment limiting its requested rate increase to $999,900.

The BlackBox Customer Discount Adjustment reduces the Company's future test year operation and maintenance expense so that the $999,900 increase reflects a pro forma net income of $1,713,653 with an overall rate of return of 8.28%. However, absent

the BlackBox Customer Discount Adjustment, a proposed increase of $999,900 would result in a pro forma net income of $1,162,907 with an overall rate of return of 5.62%. Please note that the Company is not actually requesting a 5.62% rate of return, but is providing this information to illustrate one way the BlackBox Customer Discount Adjustment could be considered to impact the Company.

The proposed increase of $999,900 to the annual operating revenues will allow the Company to invest in the renewal and replacement of its fixed capital assets, provide proper maintenance to the system and recover the increased operating costs of the Company, while mitigating the extent of the rate increase to its customers at this time. The increased revenue will also ensure continued safe and adequate service to their customers and will provide the Company with the opportunity to remain as a financially viable utility.

Columbia Water Company

Operating Revenue for the Twelve Months Ended
December 31, 2022 and December 31, 2023 Under Present Rates
Answer to 52 Pa. Code § 53.52 (b)(2)

Customer Classification	Per Books Year Ended 12/31/2022	Year Ended 12/31/2023. at Present Rates
Residential	$4,533,216	$4,648,829
Commercial	814,521	817,823
Industrial	414,233	444,889
Public	70,270	81,494
Farm	2,907	2,907
Fire Protection	409,592	409,592
DSIC Revenues	105,428	0
PennVest Revenues	1,085,567	1,085,567
	---	---
Subtotal	$7,435,734	$7,491,101
Revenue / Sale of Water Billings	$65	$65
Merch/Job/Contract Work	13,473	13,473
Sales of Bulk Water	$0	0
Late Fees	0	0
Turn On Fees	0	0
Rents from Water Property	23,933	23,933
	---	---
Total Operating Revenues	$7,473,205	$7,528,572
	=========	=========

Columbia Water Company

Number of Customers Served at
December 31, 2022 and December 31, 2023 (Projected)
Answer to 52 Pa. Code § 53.52 (b)(3)

Number of Customers Served at December 31, 2022

Rate Division	Residential	Commercial	Public	Industrial	Farm	Fire Protection	Total
Columbia	8,742	407	29	34	0	95	9,307
Marietta	1,152	78	10	2	0	33	1,275
East Donegal	1,546	22	0	1	3	0	1,572
Total Customers Served	11,440	507	39	37	3	128	12,154

Projected Number of Customers Served at December 31, 2023

Rate Division	Residential	Commercial	Public	Industrial	Farm	Fire Protection	Total
Columbia	8,778	410	29	34	0	97	9,348
Marietta	1,162	78	10	2	0	34	1,286
East Donegal	1,546	22	0	1	3	0	1,572
Total Customers Served	11,486	510	39	37	3	131	12,206

Notes:
(1) Compiled from the Customer Bill Frequency Analysis by Raftelis Financial Consulting.
(2) This rate increase does not apply to customers of the former East Donegal Township Municipal Authority.

Columbia Water Company

Statement of Operating Revenue Under the Existing Rates for the Twelve Months
Ended December 31, 2022 and December 31, 2023, and Under the Proposed Rates
Answer to 52 Pa. Code § 53.52 (b)(4)

Operating Revenues	Schedule Number	Year Ended 12/31/2022 Per Books	Anticipated Revenue at Present Rates Year Ended 12/31/2023 Adjustments	Anticipated Revenue at Present Rates Year Ended 12/31/2023 Amount	Additional Company Adjustments at Present Rates Adjustments	Additional Company Adjustments at Present Rates Amount	Anticipated Revenue at Proposed Rates Year Ended 12/31/2023 Adjustments	Anticipated Revenue at Proposed Rates Year Ended 12/31/2023 Amount
							(Note 1)	**(Note 1)**
Residential	(b)(2)	$4,533,216	$115,613	$4,648,829	$0	$4,648,829		
Commercial	(b)(2)	814,521	3,302	817,823	0	817,823		
Industrial	(b)(2)	414,233	30,656	444,889	0	444,889		
Public	(b)(2)	70,270	11,224	81,494	0	81,494		
Farm	(b)(2)	2,907	0	2,907	0	2,907		
Fire Protection	(b)(2)	409,592	0	409,592	0	409,592		
DSIC Revenue	(b)(2)	105,428	(105,428)	0	0	0		
Pennvest Surcharge	(b)(2)	1,085,567		1,085,567	0	1,085,567	$222,555	$1,308,122
Subtotal		$7,435,734	$55,367	$7,491,101	$0	$7,491,101	$222,555	$1,308,122
Misc. Service Revenues	(b)(2)	$65	$0	$65	$0	$65		$65
Merch/Job/Contract Work	(b)(2)	$13,473	0	13,473	0	13,473		13,473
Sales of Bulk Water	(b)(2)	0	0	0	0	0		0
Late Fees	(b)(2)	0	0	0	0	0		0
Turn On Fees	(b)(2)	0	0	0	0	0		0
Rents from Water Property	(b)(2)	23,933	0	23,933	0	23,933		23,933
Total Operating Revenues		$7,473,205	$55,367	$7,528,572	$0	$7,528,572	$222,555	$1,345,593

Note 1 Revenues by Customer Class Anticipated at December 31, 2023 are Provided by Raftelis Financial Consulting.

Going-Level Adjustments:

1. Adjustment to reflect revenues based on he bill frequency analysis at present rates.

Residential	$108,885	
Commercial	2,235	
Industrial	30,656	
Public	11,224	
Fire Protection	0	
DSIC Revenue	0	
Calculated by Raftelis Financial Consulting		$153,000

2. Adjustment to reflect revenues for the projected customers gained during the year ending December 31, 2023

Residential	$6,728	
Commercial	1,067	
Public	0	
Residential (Quarterly)	0	
Commercial 5/8"	0	
Public 5/8"	0	
Calculated by Raftelis Financial Consulting		$7,795

3. Adjustment to reset the DISC to $0 for the base rate case. ($105,428)

Columbia Water Company

Calculation of Number of Customers Served at December 31, 2022
Whose Bills will be Decreased Under the Proposed Tariff
Answer to 52 Pa. Code § 53.52 (b)(5)

Proposed Supplement No. 121 to Tariff Water - Pa. P.U.C. No. 7 will not decrease base rates for any classification of service. No customers will have decreased bills for similar service or use under the proposed rates.

Columbia Water Company

Statement of Net Operating Revenue Under the Existing Rates for the Twelve Months
Ended December 31, 2022 and December 31, 2023, and Under the Proposed Rates
Answer to 52 Pa. Code § 53 52 (c)(1) - Sheet No. 1a

	Schedule Number	Per Books Year Ended 12/31/2022	Anticipated Revenue at Present Rates Year Ended 12/31/2023 Adjustments	Amount	Anticipated Revenue at Proposed Rates Year Ended 12/31/2023 Adjustment	Amount	**Global Black Box Mitigated Rate Increase**	**Anticipated Revenue at Propoased Rates**
Operating Revenues	b(4)-1	$7,473,205	$55,367	$7,528,572	$1,609,053	$9,137,625	$999,900	$8,528,472
Operating Revenue Deductions:								
Operating Expenses	(c)(1) - 1b,c,d&e	$3,843,101	$434,564	$4,277,665		$4,277,665	(550,746)	$3,726,919
Depreciation	Supporting Sch. No. 8	1,456,380	(89,130)	$1,367,250		1,367,250		1,367,250
Income Taxes:								
State Income Tax	Supporting	125,120	(49,174)	75,946	136,292	212,238	81,889	157,835
Federal Income Tax	Sch. Nos. 8&10	0	0	0	0	0	0	0
Regulatory Assessments	Supporting Sch. Nos. 8&10	29,115	17,087	46,202	13,863	60,065	9,859	56,061
Payroll Taxes:								
F.I.C.A.	Supporting	110,914	5,094	116,008		116,008	0	116,008
Pa. Unemployment	Sch. No. 2	3,733	(354)	3,379		3,379	0	3,379
F.U.T.A.		1,274	(150)	1,124		1,124	0	1,124
Pa. Capital Stock Tax		0	0	0		0	0	0
Public Utility Realty Tax		73,910	0	73,910		73,910	0	73,910
Property Taxes		4,211	0	4,211		4,211	0	4,211
State Corporate Loan Tax		0	0	0		0	0	0
Total Operating Revenue Deductions		$5,647,758	$317,937	$5,965,695	$150,155	$6,115,850	($458,998)	$5,506,697
Net Operating Revenues		$1,825,447	($262,570)	$1,562,877	$1,458,898	$3,021,775	$1,458,898	$3,021,775
Deduct:								
PennVest Revenues				$1,085,567		$1,308,122		$1,308,122
Net Operating Income				$477,310		$1,713,653		$1,713,653

Columbia Water Company

Statement of Operating Expenses for the Twelve Months
Ended December 31, 2022 and December 31, 2023
Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1b

Account Description	Per Books Year Ended 12/31/2022	Going-Level ------ Adjustments ------ No.	Amount	Future Test Year Ended 12/31/2023
Salaries and Wages;				
Employees	$1,453,886	1	$58,314	$1,512,200
Officers, Directors & Majority Stockholders	40,000	4	(2,500)	37,500
Total Salaries and Wages	$1,493,886		$55,814	$1,549,700
Employee Pensions & Benefits	$368,923	14,15	$28,878	$397,801
Purchased Water	0		0	0
Purchased Power	211,152		13,378	224,530
Chemicals	225,070	18	30,640	255,710
Materials & Supplies	377,390	8	55,010	432,400
Contractual Services:				
Engineering	$109,527	12	($20,337)	$89,190
Accounting	33,710		1,990	35,700
Legal	27,339		3,661	31,000
Management Fees (Bank Charges)	129,226	11	17,774	147,000
Testing	30,833	13	6,800	37,633
Other - Maintenance	263,888		36,902	300,790
Total Contractural Services	$594,523		$46,790	$641,313
Rental of Building/Real Property	$62,354	9	$5,646	$68,000
Transportation Expenses	95,451		4,049	99,500
Insurance:				
Vehicle	$0		$0	$0
General Liability	210,463	10	12,923	223,386
Workman's Compensation	0	17	1,483	1,483
Total Insurance	$210,463		$14,406	$224,869
Reg. Comm. Exp. - Amort. Of Rate Case Costs	$0	3	$130,777	$130,777
Bad Debt Expense	10,447		1,353	11,800
Miscellaneous Expenses;				
Membership Dues	$15,033	5	$4,067	$19,100
Reg. Fees for Conv. & Meetings of Industry	0		0	0
Stockholders Expenses	1,635		165	1,800
Office Expenses & Utilities	57,030	16	35,995	93,025
Uniforms	5,864		86	5,950
Director's Fees & Expenses	100,428	7	10,372	110,800
Mailing	5,402		998	6,400
Travel	462		28	490
Education	3,668		32	3,700
Charitable Contributions	3,920	6	(3,920)	0
Total Miscellaneous Expenses	$193,442		$47,823	$241,265
Total Operating & Maintenance Expenses	$3,843,101		$434,564	$4,277,665

Columbia Water Company

Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1c

Going-Level Adjustments:

1. An adjustment is required to reflect the 2023 salaries and wages increases and any salary and wages decreases from the current employee staffing. This results in a going-level adjustment of $58,314.

Going- Level Adjustment	$58,314
	========

Refer to Supporting Schedule No. 1.

2. An adjustment is required to reflect the associated F.I.C.A., Pa. Unemployment, and F.U.T.A. taxes. This results in a going-level adjustment of $4,590.

F.I.C.A.	$5,094	
Pa. Unemployment	(354)	
F.U.T.A.	(150)	

Going- Level Adjustment		$4,590
		========

Refer to Supporting Schedule No. 2.

3. The Company estimates that the expenses related to this rate filing will aggregate $392,330 for a fully-litigated filing. For the purposes of this filing, the Company believes that a normalization period of three [3] years is appropriate and has adopted this period for this rate filing. This results in a going-level adjustment of $130,776.

Estimated Costs for Rate Case:		
Tariff, Rates & Supporting Data	$60,000	
Cost of Service	49,830	
Company Costs (Printing, Postage, etc.)	7,500	
Post Filing Fees	50,000	
Rate of Return	25,000	
Legal Services	200,000	

Total Rate Case Costs to be Recovered	$392,330	
Divide by:		
Normalization Period	÷ 3	

Going-Level Annual Expense at Proposed Rates		$130,777
2022 Cost Per Books		0

Going-Level Adjustment		$130,777
		========

4. An adjustment to reflect the loss of a Officer. ($2,500)

========

Columbia Water Company

Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1d

5. Adjustment to Reflect the Membership Dues		
Per Books 2022		$15,033
2023 Increased Dues	$5,134	
Deduct Lobbying Fees	1,067	

Going-Level Adjustment		$4,067

Total 2023 Membership Duses		$19,100
		========
6. Adjustment to remove Charitable Contributions		($3,920)
		========
7. Adjustment to reflect the Board Member Added December 31, 2022.		$10,372
		========
8. Adjustment to reflect the Increase to Materials and Supplies.		$55,010
		========
9. Rental of Property has Increased by $5,646 annually. The increase includes the increase in Rental of East Donegal Property which Amounts to $2,000 Annually.		$5,646
		========
10. General Liability Insurance will increase by approximately $2,400 in 2023 due to the cost of flood Insurance. The Company has been Increasing and Expanding the Coverage and has been 5% Annual Increases are Expected amounting to $10,523.		$12,923
		========
11. Management Fees (Bank Charges) will increase Due to the With the Additional of the East Donegal Customers and the increase of electronic payments, electronic and Additional Costs of Electronic Billing.		$17,774
		========

Columbia Water Company

Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet 1e

12. Engineering Fees will Decrease in 2023 due to Project Completions.		($20,337)
		========
13. Testing will increase by approximately 22% resulting from the Purchase of the East Donegal System and Additional Testing In the Columbia and Marietta Systems.		$6,800
		========
14. Health Insurance will increase by approximately 5% as follows:		
2022 Insurance Cost	$368,923	
2023 Increase Cost		$18,446
Add: New Employee Health Care Cost		6,350

2023 Annual Increased Cost for Health Insurance		$24,796
		========
15. 2023 Increased Pension Cost (7% of Salaries and Wages) Due to Increased Salaries of $58,314		$4,082
		========
16. Office Expenses will Increase by $35,995 Due to an Upgrade to Billing Software and Increased Support Costs		$35,995
		========
17. Workers Compensation Insurance will Increase $1,483 in 2023.		$1,483
		========
18. Chemical Increases		
Annual Chemical Increase		$10,930
Increase Due to Fire and Chemical Shortage		19,710

		$30,640
		========

Columbia Water Company

Statement of Calculation of the Rate of Return Under the Existing Rates for the
Twelve Months Ended December 31, 2023 and Under the Proposed Rates
Answer to 52 Pa. Code § 53.52 (c)(1) - Sheet No. 2

	Supporting Schedule No.	Measures of Value 12/31/2023	
Total Utility Plant in Service			
Columbia Water Company - Pennvest Plant Not Claimed	(c)(3)	$ 45,156,565	
Marietta Gravity Water Division	(c)(3)	6,100,848	
East Donegal Township		6,893,501	
Less:			
Reserve for Depreciation			
Columbia Water Company - Pennvest Plant Not Claimed	4	$18,191,589	
Marietta Gravity Water Division	4	2,743,640	
East Donegal Township	4	4,971,737	

Total Depreciated Utility Plant in Service		$32,243,948	
Add:			
Materials & Supplies		$68,174	1)
Cash Working Capital		525,929	2)
Include:			
Contributions in Aid of Construction - Net Accrued Depreciation			
Columbia Water Company	6	$6,344,283	
Marietta Gravity Water Division	6	515,076	
Deferred Income Taxes (Federal Only)		(5,282,403)	

Total Measures of Value		$20,696,289	
		=========	
Pro Forma Return:			
Present:			
Dollars	C11A	$477,310	
Percent		2.31%	
Proposed [Indicated]:			
Dollars		$1,713,653	
Percent	9	8.28%	

Notes:

1) Based on three year average.

12/31/2021	$79,881
12/31/2022	52,241
12/31/2023	72,400
Three Year Average	$68,174

2) Based on 45 days of pro forma operating and maintenance expenses.
45 x ($4,277,665-11,800)) / 365) = $525,929

Columbia Water Company

Assets & Other Debits for the Twelve Months Ended
December 31, 2022 and December 31, 2023 (Pro Forma)
Answer to 52 Pa. Code § 53.52 (c)(2) - Sheet No. 1

Assets

Account Title	Per Books 12/31/2022	Pro Forma 12/31/2023
Net Utility Plant:		
Utility Plant in Service	$64,339,639	$73,328,480
Construction Work in Progress	3,162,410	275,000
Accumulated Depreciation	(22,612,486)	(24,107,486)
Utility Plant Aquisition Adjustment (Net)	110,394	72,501
Utility Plant Purchased	2,655,316	0
Total Net Utility Plant	$47,655,273	$49,568,495
Other Property & Investments:		
Non-Utility Property	$60,189	$60,189
Other Investments	10,830	5,893
Total Other Property & Investments	$71,019	$66,082
Current & Accrued Assets:		
Cash & Cash Equivalents	$450	$450
Special Deposits - Interest & Dividends	1,025,876	312,420
Working Funds	0	0
Customer Accounts Receivable	699,065	686,800
Other Accounts Receivable	8,338	7,495
Plant Materials & Supplies	52,241	72,400
Prepayments	145,257	136,200
Total Current & Accrued Assets	$1,931,227	$1,215,765
Deferred Debits	$0	$0
Clearing Accounts	0	0
Deferred Rate Case Expense	13,682	350,000
Total Deferred Debits	$13,682	$350,000
Total Assets	$49,671,201	$51,200,342

Columbia Water Company

Capitalization and Liabilities for the Twelve Months Ended
December 31, 2022 and December 31, 2023 (Pro Forma)
Answer to 52 Pa. Code § 53.52 (c)(2) - Sheet No. 2

Liabilities

Account Title	Per Books 12/31/2022	Pro Forma 12/31/2023
Capitalization:		
Common Stock Issued	$5,040,000	$5,040,000
Premium on Capital Stock	20,000	20,000
Other Paid-In Capital	12,000	12,000
Unappropriated Retained Earnings	8,898,728	9,446,150
Total Capitalization	$13,970,728	$14,518,150
Long Term Debt:		
Long Term Debt:	$20,850,947	$20,996,970
Total Long Term Debt	$20,850,947	$20,996,970
Current & Accrued Liabilities:		
Accounts Payable	$183,960	$183,960
Customers' Deposits - Billing	40,814	41,100
Accrued Taxes, Taxes Other Than Income	4,899	4,899
Accrued Taxes, income Taxes	281,095	281,095
Accrued Interest on Other Liabilities	46,481	46,481
Miscellaneous Current & Accrued Liabilities	229,924	229,924
Total Current & Accrued Liabilities	$787,173	$787,459
Contributions in Aid of Construction:		
Contributions in Aid of Construction (Net)	$7,129,863	$7,538,563
Total Contributions in Aid of Construction	$7,129,863	$7,538,563
Accumulated Deferred Income Taxes		
Liberalized Depreciation - Federal	$5,282,403	$5,396,403
Liberalized Depreciation - State	1,650,087	1,962,797
Total Accumulated Deferred Income Taxes	$6,932,490	$7,359,200
Total Capitalization & Liabilities	$49,671,201	$51,200,342

Columbia Water Company

Original Cost of Utility Plant in Service at
December 31, 2022 and December 31, 2023
Answer to 52 Pa. Code § 53.52 (c)(3)

Columbia Water Company's Utility Plant In Service at December 31, 2022 and December 31, 2023 is contained in Supporting Schedules 3 and 4 of this report.

Columbia Water Company

Reserve for Depreciation of Utility Plant as of
December 31, 2022 and December 31, 2023 (Pro Forma)
Answer to 52 Pa. Code § 53.52 (c)(4)

Account Title	Per Books 12/31/2022	Pro Forma 12/31/2023
Reserve for Depreciation		
Columbia Water System		
Total Plant In Service	$19,993,023	$21,633,570
Plant In Service - Net of Pennvest	16,931,182	18,191,589
Pennvest Plant Only	3,061,838	3,441,978
Marietta Water System	$2,619,465	$2,743,640
East Donegal Township Water System	$4,839,278	$4,971,737

Columbia Water Company

Statement of Operating Income Setting Forth the Operating Revenues and Expenses at Present Rates by Detail Accounts for the Twelve Months Ended December 31, 2022 and December 31, 2023
Answer to Pa. Code 53.52 (c)(5)

	Per Books Year Ended 12/31/2022	Year Ended 12/31/2023 Anticipated at Present Rates
Operating Revenue	$7,473,205	$7,528,572
Operating Revenue Deductions:		
Operating Expenses	$3,843,101	$4,277,665
Depreciation Expense	1,456,380	1,495,000
Amortization Expense	37,893	38,400
Deferred Income Taxes	227,853	240,000
Taxes & Assessments	239,638	249,800
Total Operating Revenue Deductions	$5,804,865	$6,300,865
Net Operating Income	$1,668,340	$1,227,707
Non-Operating Income & Expenses:		
Merchandising Sales & Jobbing Work (Net)	$13,473	$12,500
Interest & Dividend Income	0	4,000
Non-Utility Income	0	700
Miscellaneous Non-Utility Expenses	(26,015)	(25,300)
Interest Expense	(659,992)	(740,028)
Total Non-Operating Income & Expenses	($672,534)	($748,128)
Net Income	$995,806	$479,579

Columbia Water Company

Statement Detailing Major Changes in the Operating or Financial Condition Occurring Between December 31, 2022 and April 30, 2023
Answer to 52 Pa. Code § 53.52 (c)(6)

There were no major accounting changes between December 31, 2022 and April 30, 2023 which would affect the operating or financial condition of The Columbia Water Company.

COLUMBIA WATER COMPANY

Information to Accompany
Supplement No. 121 to
Tariff Water – Pa. P.U.C. No. 7

Supporting Schedules

PURSUANT TO 52 PA. CODE § 53.52 OF THE COMMISSION'S TARIFF REGULATIONS

SECTION 2

COLUMBIA WATER COMPANY

Table of Contents

Columbia Water Company
Consolidated Columbia and Marietta Divisions
Calculation of 2023 Pro Forma Salaries and Wages

Account Title	2022 Salaries & Wages	2023 Pro Forma Salaries & Wages	2023 Increase
Production	$437,258	$442,070	$4,812
Distribution	555,483	591,597	36,114
Adminstration	461,145	478,513	17,368
Officers	40,000	37,500	(2,500)
Health Opt-Out Expensed	6,562	0	0
Total Salaries & Wages (Expensed)	$1,500,448	$1,549,680	$55,794
Capitalized & Other - Salaries & Wages	116,725	144,930	28,205
Total Salaries & Wages	$1,617,173	$1,694,610	$83,999

Columbia Water Company

Analysis of the 2022 and 2023 Salaries, Wages & Capitalized Labor

Account Description	2022 Salaries & Wages Total	2022 Accrued Vacation & Sick Time	2023 Capitalized Salaries & Wages	2023 Expensed Salaries & Wages
Production	$437,258.00	$0.00	$0.00	$437,258.00
Distribution	672,208.00	0.00	116,725.00	555,483.00
Administration	461,145.00	0.00	0.00	461,145.00
Officers	40,000.00	0.00	0.00	40,000.00
Health Opt Out	6,562.00	0.00	0.00	6,562.00
	$1,617,173.00	$0.00	$116,725.00	$1,500,448.00

Account Description	2023 Salaries & Wages Total	2023 Accrued Vacation & Sick Time	2023 Capitalized Salaries & Wages	2023 Expensed Salaries & Wages
Production	$442,070	$0	$0	$442,070
Distribution	736,527	0	144,930	591,597
Administration	478,513	0	0	478,513
Officers	37,500	0	0	37,500
	$1,694,610	$0	$144,930	$1,549,680

(REDACTED)

[redacted]

Columbia Water Company
Consolidated Columbia and Marietta Divisions
Associated Increases/Decreases in Employer Paid Taxes
Due to Personnel Adjustments, Salary and Wage Increases

F.I.C.A.:

Based on Pro Forma Salaries & Wages	
Social Security	$92,665
Medicare	23,343

Total F.I.C.A. (Going-Level)	$116,008
Less: F.I.C.A. Tax (Per Books)	110,914

Going-Level Adjustment	$5,094
	=======

Pa. Unemployment Tax:

Payments for $10,000 or less	
PA Unemployment Tax (Going-Level)	$3,379
Less: PA Enemployment Tax (Per Books)	3,733

Going-Level Adjustment	($354)
	=======

F.U.T.A.

Payments for $7,000 or less	
F.U.T.A Tax (Going-Level)	$1,124
Less: F.U.T.A Tax (Per Books)	1,274

Going-Level Adjustment	($150)
	=======

Note: Refer to Supporting Schedule No. 2 for the Detailed Calculations.

The Columbia Water Company
Columbia Water System

Utility Plant in Service
December 31, 2022 and December 31, 2023

Acct. No.	Account Title	Plant in Service 12/31/2022	2023 Plant Activity Additions	Retirements	Adjustments	Plant in Service 12/31/2023
Non-Depreciable Plant:						
301.1	Organization	$300.00				$300.00
302.1	Franchises & Consents	366,159.66				366,159.66
303.2	Power & Pumping Land	413,927.98				413,927.98
303.4	Trans. & Distr. Land & R/W	341,623.23				341,623.23
303.5	Office Land	4,000.00				4,000.00
Total Non-Depreciable Plant		$1,126,010.87	$0.00	$0.00	$0.00	$1,126,010.87
Depreciable Plant:						
304.2	Pumping Structures & Impr.	$1,171,433.07				$1,171,433.07
304.3	Water Treatment Structures & Impr.	9,816,138.26				9,816,138.26
304.4	Trans. & Distr. Structures & Impr.	125,826.00	1,850,000.00			1,975,826.00
304.5	General Structures & Impr.	577,535.54				577,535.54
306.2	Lake, River & Other Intakes	358,772.00				358,772.00
307	Wells & Springs	0.00				0.00
309.2	Supply Mains	1,675,275.92				1,675,275.92
310.4	Power Generation Equipment	799,519.62				799,519.62
311.3	Pumping Equipment	1,292,598.16				1,292,598.16
320.3	Water Treatment Equipment	4,747,304.84	152,075.00			4,899,379.84
330.40	Distr. Reservoirs & Standpipes	3,718,511.18				3,718,511.18
330.41	Tank Painting	606,837.00				606,837.00
330.42	Tank Painting - Large Storage Tanks	554,228.00				554,228.00
	Total Account 330	$4,879,576.18	$0.00	$0.00	$0.00	$4,879,576.18
331.01	Mains - 4" & Under	$75,025.96				$75,025.96
331.02	Mains - 6"-8"	1,148,116.95	306,000.00	693.80		1,453,423.15
331.11	Mains - CI & DI, 4" & Under	43,098.25				43,098.25
331.12	Mains - CI & DI, 6"-8"	7,052,996.51				7,052,996.51
331.13	Mains - CI & DI, 10"-16"	8,395,822.31				8,395,822.31
331.22	Mains - Transite, 6"-8"	461.00				461.00
331.31	Mains - Steel, 4" & Under	274.00				274.00
331.32	Mains - Steel, 6"-8"	4,760.00				4,760.00
331.33	Mains - Steel, 10"-16"	101,582.00				101,582.00
331.51	Mains - Copper & Brass, 4" & Under	10,109.00				10,109.00
331.6	Mains - PVC,6"- 8"	65,247.52				65,247.52
331.61	Mains - Plastic, 4" & Under	28,922.00				28,922.00
331.71	Valves, 4" & Under	25,922.58				25,922.58
331.72	Valves, 6"-8"	1,237,587.97				1,237,587.97
331.73	Valves, 10"-14"	995,162.98				995,162.98
331.75	Valves Boxes	295,744.93				295,744.93
331.76	Blowoffs	34,971.08				34,971.08
331.77	Reducing Valves	84,269.00				84,269.00
331.78	Vaults	10,001.91				10,001.91
331.80	Special Construction	238,439.03				238,439.03
339.4	Other Plant & Miscellaneous Equipmen	20,967.42				20,967.42
349.3	Instrumentation	983,283.36	11,875.00			995,158.36
350.3	Wastewater Treatment Equipment	329,360.68				329,360.68
	Total Account 331	21,182,126.42	317,875.00	693.80	0.00	21,499,307.62
333.10	Services - 6"-8"	$78,244.13	$54,100.00			$132,344.13
333.20	Services - Other	2,621,995.35				2,621,995.35
	Total Account 333	$2,700,239.48	$54,100.00	$0.00	$0.00	$2,754,339.48
334.40	Meters & Meter Installations	$3,132,217.74	$235,625.00	$16,500.00		$3,351,342.74
335.40	Hydrants	1,233,099.64				1,233,099.64
340.10	Office Furniture	$82,834.43	$10,500.00			93,334.43
340.20	Office Equipment	44,824.51	13,800.00			58,624.51
340.05	Office Equipment - Computers	213,056.45				213,056.45
	Total Account 340	$340,715.39	$24,300.00	$0.00	$0.00	$365,015.39
341.5	Transportation Equipment	$731,878.03				$731,878.03
342.5	Stores Equipment	8,856.18				8,856.18
343.5	Tools, Shop & Work Equipment	249,850.25	48,000.00			297,850.25
344.5	Laboratory Equipment	47,353.32				47,353.32
345.5	Power Operated Equipment	548,849.73				548,849.73
346.5	Communication Equipment	194,639.33				194,639.33
347.5	Miscellaneous Equipment	133,148.29				133,148.29
348.1	WTP & Pump Station Security System	1,083,560.11				1,083,560.11
348.2	Distribution System Mapping	64,387.35				64,387.35
348.8	Main Office Security System	17,878.67				17,878.67
Total Depreciable Plant		$57,112,779.52	$2,681,975.00	$17,193.80	$0.00	$59,777,560.72
Total Plant in Service		$58,238,790.39	$2,681,975.00	$17,193.80	$0.00	$60,903,571.59

The Columbia Water Company
Marietta Gravity Water System

Utility Plant in Service
December 31, 2022 and December 31, 2023

Acct. No.	Account Title	Plant in Service 12/31/2022	2023 Plant Activity Additions	Retirements	Adjustments	Plant in Service 12/31/2023
Non-Depreciable Plant:						
301.1	Organization	$12,793.00	$0.00	$0.00		12,793.00
303.2	Power & Pumping Land	69,232.85	0.00	0.00		69,232.85
303.5	General Land	10,077.58	0.00	0.00		10,077.58
339.1	Intangible - Other Plant & Misc. Eq.	1,202.47	0.00	0.00		1,202.47
Total Non-Depreciable Plant		$93,305.90	$0.00	$0.00	$0.00	$93,305.90
Depreciable Plant:						
304.4	Trans. & Distr. Structures & Impr.	$2,878,803.56	$0.00	$0.00		$2,878,803.56
307.2	Well & Springs	172,799.54	0.00	0.00		172,799.54
308.2	Infiltration Galleries & Tunnels	43,082.18	0.00	0.00		43,082.18
311.4	Pumping Equipment	297,658.05	0.00	0.00		297,658.05
320.3	Water Treatment Equipment	212,022.92	0.00	0.00		212,022.92
331.4	Distribution Mains	1,619,105.43	0.00	0.00		1,619,105.43
333.4	Services	61,959.93	0.00	0.00		61,959.93
334.4	Meters & Meter Installations	490,615.76	0.00			490,615.76
335.4	Hydrants	103,251.47	0.00	0.00		103,251.47
341.5	Transportation Equipment	15,887.20	0.00	0.00		15,887.20
347.5	Miscellaneous Equipment	54,536.27	0.00	0.00		54,536.27
348.1	WTP & Pump Station Security	0.00	0.00	0.00		0.00
348.5	Other Tangible Plant	57,820.08	0.00	0.00		57,820.08
Total Depreciable Plant		$6,007,542.39	$0.00	$0.00	$0.00	$6,007,542.39
Total Plant in Service		$6,100,848.29	$0.00	$0.00	$0.00	$6,100,848.29

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Total Plant in Service

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023 (g) + (h) - (i) + (j)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(k)
Depreciable Plant:										
304.2	Pumping Structures & Improvements	$1,171,433	$1,171,433	$1,171,433	2.38%	$27,860	$561,321	$0	$0	$589,201
304.3	Water Treatment Structures & Impr.	9,818,138	9,818,138	9,818,138	2.22%	217,918	1,985,245	0	0	2,203,163
304.4	Trans. & Distr. Structures & Impr.	125,826	1,975,826	1,050,826	3.55%	37,304	30,294	0	0	67,598
304.5	General Structures & Impr.	577,536	577,536	577,536	2.53%	14,612	431,979	0	0	446,591
306.2	Lake, River & Other Intakes	358,772	358,772	358,772	1.90%	6,817	137,721	0	0	144,538
307	Wells & Springs	0	0	0	2.22%	0	0	0	0	0
309.2	Supply Mains	1,675,276	1,675,276	1,675,276	1.33%	22,281	167,108	0	0	189,389
310.4	Power Generation Equipment	799,520	799,520	799,520	3.89%	31,101	125,286	0	0	156,387
311.3	Pumping Equipment	1,292,598	1,292,598	1,292,598	3.04%	39,295	481,634	0	0	520,929
320.3	Water Treatment Equipment	4,747,305	4,899,380	4,823,343	2.04%	98,396	287,647	0	0	386,043
330.40	Distribution Reservoirs & Standpipes	$3,718,511	$3,718,511	$3,718,511	2.64%	98,169	$2,047,081	$0	$0	$2,145,250
330.41	Tank Painting	606,837	606,837	606,837	10.00%	0	606,837	0	0	606,837
330.42	Tank Painting - Large Storage Tanks	554,228	554,228	554,228	3.33%	18,456	9,228	0	0	27,684
	Total Account 330	$4,879,576	$4,879,576	$4,879,576	2.39%	$116,624	$2,663,146	$0	$0	$2,779,770
331.01	Mains - 4" & Under	$75,026	$75,026	75,026	4.99%	$3,744	$31,209	$694	$0	$34,259
331.02	Mains - 6"-8"	1,148,117	1,453,423	1,300,770	2.83%	36,812	480,115	0	0	516,927
331.11	Mains - CI & DI, 4" & Under	43,098	43,098	43,098	2.00%	862	12,358	0	0	13,220
331.12	Mains - CI & DI, 6"-8"	7,052,997	7,052,997	7,052,997	1.67%	117,785	1,691,911	0	0	1,809,696
331.13	Mains - CI & DI, 10"-16"	8,395,822	8,395,822	8,395,822	1.38%	115,862	1,885,976	0	0	2,001,838
331.22	Mains - Transite, 6"-8"	461	461	461	6.51%	0	461	0	0	461
331.31	Mains - Steel, 4" & Under	274	274	274	6.57%	0	274	0	0	274
331.32	Mains - Steel, 6"-8"	4,760	4,760	4,760	3.15%	150	3,046	0	0	3,196
331.33	Mains - Steel, 10"-16"	101,582	101,582	101,582	1.76%	1,788	33,731	0	0	35,519
331.51	Mains - Copper & Brass, 4" & Under	10,109	10,109	10,109	12.46%	0	10,109	0	0	10,109
331.6	Mains - PVC 6"- 8"	65,248	65,248	65,248	1.25%	816	1,224	0	0	2,040
551.61	Mains - Plastic, 4" & Under	28,922	28,922	28,922	3.25%	940	16,888	0	0	17,828
331.71	Valves, 4" & Under	25,923	25,923	25,923	10.05%	0	25,923	0	0	25,923
331.72	Valves, 6"-8"	1,237,588	1,237,588	1,237,588	2.95%	36,509	486,896	0	0	523,405
331.73	Valves, 10"-14"	995,163	995,163	995,163	2.17%	21,595	350,938	0	0	372,533
331.75	Valves Boxes	295,745	295,745	295,745	3.13%	9,257	128,998	0	0	138,255
331.76	Blowoffs	34,971	34,971	34,971	4.13%	1,444	25,646	0	0	27,090
331.77	Reducing Valves	84,269	84,269	84,269	6.62%	0	84,269	0	0	84,269
331.78	Vaults	10,002	10,002	10,002	2.09%	209	3,242	0	0	3,451
331.80	Special Construction	238,439	238,439	238,439	2.59%	6,176	75,236	0	0	81,412
339.4	Other Plant & Misc. Equipment	20,967	20,967	20,967	2.00%	419	3,143	0	0	3,562
349.3	Instrumentation	983,283	995,158	989,221	6.67%	65,981	485,140	0	0	551,121
350.3	Wastewater Treatment Equipment	329,361	329,361	329,361	2.04%	6,719	50,392	0	0	57,111
	Total Account 331	$21,182,127	$21,499,308	$21,340,718	2.00%	$427,067	$5,887,125	$694	$0	$6,313,498
333.10	Services - 6" - 8"	$78,244	$132,344	$105,294	4.83%	$5,086	$33,776	$0	$0	$38,862
333.20	Services - Other	2,621,995	2,621,995	2,621,995	5.24%	137,393	2,119,391	0	0	2,256,784
	Total Account 333	$2,700,239	$2,754,339	$2,727,289	5.22%	$142,478	$2,153,167	$0	$0	$2,295,645
334.4	Meters	$3,132,218	$3,351,343	$3,241,780	8.00%	$259,342	$2,767,639	$18,500	$0	$3,010,481
335.4	Fire Hydrants	1,233,100	1,233,100	1,233,100	2.15%	26,512	400,702	0	0	427,214
340.10	Office Furniture	$82,834	$93,334	$88,084	7.12%	1,222	$70,927	$0	$0	$72,149
340.20	Office Equipment	44,824	58,625	51,724	2.43%	1,257	31,973	0	0	33,230
340.30	Office Equipment - Computers	213,057	213,057	213,057	8.64%	1,465	196,096	0	0	197,563
	Total Account 340	$340,715	$365,016	$352,865	1.12%	$3,944	$298,998	$0	$0	$302,942
341.5	Transportation Equipment	$731,878	$731,878	$731,878	20.00%	51,079	$476,481	$0	$0	$527,560
342.5	Stores Equipment	8,856	8,856	8,856	2.86%	253	4,630	0	0	4,883
343.5	Tools, Shop & Work Equipment	249,850	297,850	273,850	0.98%	2,684	133,527	0	0	136,211
344.5	Laboratory Equipment	47,353	47,353	47,353	0.80%	379	46,335	0	0	46,714
345.5	Power Operated Equipment	548,850	548,850	548,850	6.55%	35,950	254,673	0	0	290,623
346.5	Communication Equipment	194,639	194,639	194,639	5.53%	10,764	176,518	0	0	187,282
347.5	Miscellaneous Equipment	133,148	133,148	133,148	6.29%	8,375	118,552	0	0	126,927
348.1	WTP & Pump Station Security	1,083,560	1,083,560	1,083,560	6.67%	72,273	378,862	0	0	451,135
348.2	Distribution System Mapping	64,387	64,387	64,387	5.00%	3,219	16,679	0	0	19,898
348.8	Main Office Security	17,879	17,879	17,879	6.67%	1,193	7,754	0	0	8,947
	Total Depreciable Plant	$57,112,779	$59,777,561	$58,445,170	2.84%	$1,657,741	$19,993,023	$17,194	$0	$21,633,570
Non-Depreciable Plant:										
301.1	Organization	$300	$300	$300						
302.1	Franchises & Consents	366,160	366,160	366,160						
303.2	Power & Pumping Land	413,928	413,928	413,928						
303.4	Trans. & Distr. Land	341,623	341,623	341,623						
303.5	General Land	4,000	4,000	4,000						
	Total Non-Depreciable Plant	$1,126,011	$1,126,011	$1,126,011						
	Total Plant in Service	$58,238,790	$60,903,572	$59,571,181						

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
PennVest Plant Only

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	Depreciation Reserve 12/31/2023 [(g) + (h) - (i)]
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Depreciable Plant:									
304.3	Water Treatment Structures & Impr.	$8,274,383	$8,274,383	$8,274,383	2.22%	$183,691	$1,706,369	$0	$1,890,060
309.2	Supply Mains	1,059,906	1,059,906	1,059,906	1.33%	$14,097	105,727	0	119,824
311.3	Pumping Equipment	481,740	481,740	481,740	3.04%	14,645	117,716	0	132,361
320.3	Water Treatment Equipment	3,835,347	3,835,347	3,835,347	2.04%	78,241	587,711	0	665,952
330.4	Tank Painting - Large Storage Tanks	554,228	554,228	554,228	3.33%	18,456	9,228	0	27,684
	Transmission & Distribution Mains								
349.3	Instrumentation	963,882	963,882	963,882	6.67%	64,291	484,695	0	548,986
350.3	Wastewater Treatment Equipment	329,361	329,361	329,361	2.04%	6,719	50,392	0	57,111
	Total Account 331	$1,293,243	$1,293,243	$1,293,243	5.49%	$71,010	$535,087	$0	$606,097
Total Depreciable Plant		$15,498,847	$15,498,847	$15,498,847	2.45%	$380,140	$3,061,838	$0	$3,441,978
Non-Depreciable Plant:									
303.2	Power & Pumping Land	$248,160	$248,160						
Total Non-Depreciable Plant		$248,160	$248,160						
Total Plant in Service		$15,747,007	$15,747,007						

Total Work Order #06-18	$17,255,017	
Less:		
Company Provided Funds		
2015	615,369	Supply Mains
2016	1,391,971	WTP Structures & Improvements
Total PennVest Provided Funds	$15,247,677	

The painting of a Distribution Tank in 2022 was funded by a PennVest loan.

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Plant in Service Net of PennVest

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023 (g) + (h) - (i) + (j)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(k)
Depreciable Plant:										
304.2	Pumping Structures & Improvements	$1,171,433	$1,171,433	$1,171,433	2.38%	$27,880	$561,321	$0	$0	$589,201
304.3	Water Treatment Structures & Impr.	1,541,755	1,541,755	1,541,755	2.22%	34,227	278,873	0	0	313,100
304.4	Trans. & Distr. Structures & Impr.	125,826	1,975,826	1,050,826	3.55%	37,304	30,294	0	0	67,598
304.5	General Structures & Impr.	577,536	577,536	577,536	2.53%	14,612	431,979	0	0	446,591
306.2	Lake, River & Other Intakes	358,772	358,772	358,772	1.90%	6,817	137,721	0	0	144,538
307	Wells & Springs	0	0	0	2.22%	0	0	0	0	0
309.2	Supply Mains	615,370	615,370	615,370	1.33%	8,184	61,381	0	0	69,565
310.4	Power Generation Equipment	799,520	799,520	799,520	3.89%	31,101	125,286	0	0	156,387
311.3	Pumping Equipment	810,858	810,858	810,858	3.04%	24,650	363,917	0	0	388,567
320.3	Water Treatment Equipment	911,958	1,064,033	987,996	2.04%	20,155	(300,064)	0	0	(279,909)
330.40	Distribution Reservoirs & Standpipes	$3,718,511	$3,718,511	$3,718,511	2.64%	98,169	$2,047,081	$0	$0	$2,145,250
330.41	Tank Painting	606,837	606,837	606,837	10.00%	0	606,837	0	0	606,837
330.42	Tank Painting - Large Storage Tanks	0	0	0	3.33%	0	$0	0	0	$0
	Total Account 330	$4,325,348	$4,325,348	$4,325,348	2.27%	$98,169	$2,653,918	$0	$0	$2,752,087
331.01	Mains - 4" & Under	$75,026	$75,026	75,026	4.99%	$3,744	$31,209	$694	$0	$34,259
331.02	Mains - 6"-8"	1,148,117	1,453,423	1,300,770	2.63%	36,612	480,115	0	0	516,927
331.11	Mains - CI & DI, 4" & Under	43,098	43,098	43,098	2.00%	862	12,358	0	0	13,220
331.12	Mains - CI & DI, 6"-8"	7,052,997	7,052,997	7,052,997	1.67%	117,785	1,691,910	0	0	1,809,695
331.13	Mains - CI & DI, 10"-16"	8,395,822	8,395,822	8,395,822	1.38%	115,862	1,885,976	0	0	2,001,838
331.22	Mains - Transite, 6"-8"	461	461	461	6.51%	0	461	0	0	461
331.31	Mains - Steel, 4" & Under	274	274	274	6.57%	0	274	0	0	274
331.32	Mains - Steel, 6"-8"	4,760	4,760	4,760	3.15%	150	3,046	0	0	3,196
331.33	Mains - Steel, 10"-16"	101,582	101,582	101,582	1.76%	1,788	33,731	0	0	35,519
331.51	Mains - Copper & Brass, 4" & Under	10,109	10,109	10,109	12.48%	0	10,109	0	0	10,109
331.6	Mains - PVC 6" - 8"	65,248	65,248	65,248	1.25%	816	1,224	0	0	2,040
551.61	Mains - Plastic, 4" & Under	28,922	28,922	28,922	3.25%	940	16,888	0	0	17,828
331.71	Valves, 4" & Under	25,923	25,923	25,923	10.05%	0	25,923	0	0	25,923
331.72	Valves, 6"-8"	1,237,588	1,237,588	1,237,588	2.95%	36,509	486,895	0	0	523,404
331.73	Valves, 10"-14"	995,183	995,183	995,183	2.17%	21,595	350,938	0	0	372,533
331.75	Valves Boxes	295,745	295,745	295,745	3.13%	9,257	128,998	0	0	138,255
331.76	Blowoffs	34,971	34,971	34,971	4.13%	1,444	25,646	0	0	27,090
331.77	Reducing Valves	84,269	84,269	84,269	6.62%	0	84,269	0	0	84,269
331.78	Vaults	10,002	10,002	10,002	2.09%	209	3,242	0	0	3,451
331.80	Special Construction	238,439	238,439	238,439	2.59%	6,176	75,236	0	0	81,412
339.4	Other Plant & Misc. Equipment	20,967	20,967	20,967	2.00%	419	3,143	0	0	3,562
349.3	Instrumentation	19,401	31,276	25,339	6.67%	1,690	445	0	0	2,135
350.3	Wastewater Treatment Equipment	0	0	0	2.04%	0	0	0	0	0
	Total Account 331	$19,888,864	$20,206,065	$20,047,475	1.78%	$356,057	$5,352,036	$694	$0	$5,707,399
333.10	Services - 6" - 8"	- $78,244	$132,344	$105,294	4.83%	$5,086	$33,776	$0	$0	$38,862
333.20	Services - Other	2,621,995	2,621,995	2,621,995	5.24%	137,393	2,119,391	0	0	2,256,784
	Total Account 333	$2,700,239	$2,754,339	$2,727,289	5.22%	$142,478	$2,153,167	$0	$0	$2,295,645
334.4	Meters	$3,132,218	$3,351,343	$3,241,781	8.00%	$259,342	$2,767,840	$16,500	$0	$3,010,482
335.4	Fire Hydrants	1,233,100	1,233,100	1,233,100	2.15%	26,512	400,701	0	0	427,213
340.10	Office Furniture	$82,834	$93,334	$88,084	7.12%	$1,222	$70,927	$0	$0	$72,149
340.20	Office Equipment	44,824	58,625	51,725	2.43%	1,257	31,972	0	0	33,229
340.30	Office Equipment - Computers	213,057	213,057	213,057	8.64%	1,465	196,098	0	0	197,563
	Total Account 340	$340,715	$365,016	$352,866	1.12%	$3,944	$298,997	$0	$0	$302,941
341.5	Transportation Equipment	$731,878	$731,878	$731,878	20.00%	$51,079	$476,481	$0	$0	$527,560
342.5	Stores Equipment	8,856	8,856	8,856	2.86%	253	4,630	0	0	4,883
343.5	Tools, Shop & Work Equipment	249,850	297,850	273,850	0.98%	2,684	133,527	0	0	136,211
344.5	Laboratory Equipment	47,353	47,353	47,353	0.80%	379	46,335	0	0	46,714
345.5	Power Operated Equipment	548,850	548,850	548,850	6.55%	35,950	254,677	0	0	290,627
346.5	Communication Equipment	194,639	194,639	194,639	5.53%	10,764	176,518	0	0	187,282
347.5	Miscellaneous Equipment	133,148	133,148	133,148	6.29%	8,375	118,552	0	0	126,927
348.1	WTP & Pump Station Security	1,083,560	1,083,560	1,083,560	6.67%	72,273	378,862	0	0	451,135
348.2	Distribution System Mapping	64,387	64,387	64,387	5.00%	3,219	16,679	0	0	19,898
348.8	Main Office Security	17,879	17,879	17,879	6.67%	1,193	7,754	0	0	8,947
Total Depreciable Plant		$41,613,932	$44,278,714	$42,948,323	2.97%	$1,277,801	$16,931,182	$17,194	$0	$18,191,589
Non-Depreciable Plant:										
301.1	Organization	$300	$300	$300						
302.1	Franchises & Consents	366,180	366,180	366,180						
303.2	Power & Pumping Land	165,768	165,768	165,768						
303.4	Trans. & Distr. Land	341,623	341,623	341,623						
303.5	General Land	4,000	4,000	4,000						
Total Non-Depreciable Plant		$877,851	$877,851	$877,851						
Total Plant in Service		$42,491,783	$45,156,565	$43,824,174						

The Columbia Water Company

Account 340.10 Office Furniture

Calculation of the Annual and Accrued Depreciation Expense at December 31, 2023

Average Plant Balance at December 31, 2023	$88,084
Less:	
Accumulated Depreciation At December 31, 2022	70,927
Depreciable Average Plant Balance at December 31, 2023	17,157
Annual Depreciation Rate	7.12%
2023 Annual Depreciation Expense	$1,222
Accumulated Depreciation Reserve at December 31, 2023	$72,149

The Columbia Water Company

Account 340.30 Office Equipment - Computers

Calculation of the Annual and Accrued Depreciation Expense at December 31, 2023

Average Plant Balance at December 31, 2023	$213,057
Less:	
Accumulated Depreciation At December 31, 2022	196,098
Depreciable Average Plant Balance at December 31, 2023	16,959
Annual Depreciation Rate	8.64%
2023 Annual Depreciation Expense	$1,465
Deduct:	
Retirements	$0
Accumulated Depreciation Reserve at December 31, 2023	$197,563

The Columbia Water Company

Account 341.5 - Transportation Equipment

Calculation of the Annual and Accrued Depreciation Expense at December 31, 2023

Average Plant Balance at December 31, 2023	$731,878
Less:	
Accumulated Depreciation At December 31, 2022	476,481
Depreciable Average Plant Balance at December 31, 2023	255,397
Annual Depreciation Rate	20%
2023 Annual Depreciation Expense	$51,079
Deduct:	
Retirements	$0
Add:	
Salvage	$0
Accumulated Depreciation Reserve at December 31, 2023	$527,560

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
Non-Depreciable Plant:Non-Depreciable Plant:												
ORGANIZATION	301	301.1		$608.38	$608.38	$608.38		$0.00	$0.00			$0.00
OTHER EXP OF CONST	301.1	301.1		10,341.14	10,341.14	10,341.14		10,341.14	0.00			10,341.14
INTEREST	301.1	301.1		1,843.48	1,843.48	1,843.48		0.00	0.00			0.00
Total 301.1				$12,793.00	$12,793.00	$12,793.00		$10,341.14	$0.00	$0.00	$0.00	$10,341.14
ADMIN & PROMO	303	339.1		$1,202.47	$1,202.47	$1,202.47		$0.00	$0.00			$0.00
WATER SUPPLY RES (LAND)	311.1	303.2		$1,557.65	$1,557.65	$1,557.65		$0.00	$0.00			$0.00
ENG DURING CONST	311.5	303.2		6,029.70	6,029.70	6,029.70		6,029.70	0.00			6,029.70
LAND - STANDPIPE	311.6	303.2		61,645.50	61,645.50	61,645.50		0.00	0.00			0.00
Total 303.2				$69,232.85	$69,232.85	$69,232.85		$6,029.70	$0.00	$0.00	$0.00	$6,029.70
OTHER GENERAL LAND	311.6	303.5		$10,077.58	$10,077.58	$10,077.58		$0.00	$0.00			$0.00
Total Non-Depreciable Plant				$93,305.90	$93,305.90	$93,305.90		$16,370.84	$0.00	$0.00	$0.00	$16,370.84
Depreciable Plant:Depreciable Plant:												
STANDPIPE (ADVANCE TANK)	312.5	304.4		$593,659.60	$593,659.60	$593,659.60	0.0250	$385,888.55	$14,841.49			$400,730.04
VARIOUS SYSTEM IMPROVEMENTS	312.5	304.4		1,618,079.63	1,618,079.63	1,618,079.63	0.0142	597,410.19	22,976.73			620,386.92
DESIGN/ENG.-SYSTEM IMP.	312.5	304.4		282,626.15	282,626.15	282,626.15	0.0142	104,348.20	4,013.29			108,361.49
VARIOUS SYSTEM IMPROVEMENTS	312.5	304.4		56,405.83	56,405.83	56,405.83	0.0142	20,024.53	800.96			20,825.49
VARIOUS SYSTEM IMPROVEMENTS	312.5	304.4		21,747.35	21,747.35	21,747.35	0.0142	7,411.64	308.81			7,720.45
TANK PAINTING		304.4		306,285.00	306,285.00	306,285.00	0.0667	112,360.65	20,429.21			132,789.86
Total 304.4				$2,878,803.56	$2,878,803.56	$2,878,803.56		$1,227,443.76	$63,370.49	$0.00	$0.00	$1,290,814.25
SPRINGS & WELLS	312.13	307.2		$54,392.65	$54,392.65	$54,392.65		$54,392.65	$0.00			$54,392.65
WELLS (YORK)	312.13	307.2	2002	118,406.89	118,406.89	118,406.89	0.0500	118,406.89	0.00			118,406.89
Total 307.2				$172,799.54	$172,799.54	$172,799.54		$172,799.54	$0.00	$0.00	$0.00	$172,799.54
INTAKE COND	312.14	308.2		$9,208.79	$9,208.79	$9,208.79		$9,208.79	$0.00			$9,208.79
AQU & SUPPLY MAIN	312.14	308.2		33,873.39	33,873.39	33,873.39		33,873.39	0.00			33,873.39
Total 308.2				$43,082.18	$43,082.18	$43,082.18		$43,082.18	$0.00	$0.00	$0.00	$43,082.18

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
PLUMBING SYST	316	311.4		$40,469.73	$40,469.73	$40,469.73		$40,469.73	$0.00			$40,469.73
STANDBY POWER FACILITY	316	311.4		53,685.00	53,685.00	53,685.00	0.0250	45,633.31	1,342.13			46,975.44
STANDBY POWER FACILITY- ADDITIONS	316	311.4		17,989.49	17,989.49	17,989.49	0.0250	14,841.71	449.74			15,291.45
STANDBY POWER FACILITY- ADDITIONS	316	311.4		3,582.27	3,582.27	3,582.27	0.0250	2,895.68	89.56			2,985.22
PUMPING EQUIP. CHICKIES ELECTRIC	316	311.4		11,500.00	11,500.00	11,500.00		11,500.00				11,500.00
PUMPING EQUIP. CHICKIES ELECTRIC	316	311.4		6,656.02	6,656.02	6,656.02	0.0500	6,656.02				6,656.02
PUMPING EQUIP. CHICKIES ELECTRIC	316	311.4		9,691.35	9,691.35	9,691.35	0.0500	9,691.35				9,691.35
PUMPING EQUIP. CHICKIES ELECTRIC(TURBINE)	316	311.4		13,400.00	13,400.00	13,400.00	0.0500	13,400.00				13,400.00
PUMPING EQUIP. (YORK COUNTY)	316	311.4		48,751.75	48,751.75	48,751.75	0.0500	48,751.75				48,751.75
PUMPING EQUIP.	316	311.4	2003	9,490.67	9,490.67	9,490.67	0.0500	9,490.67				9,490.67
PUMPING EQUIP.	316	311.4	2004	7,033.60	7,033.60	7,033.60	0.0500	6,682.15	351.45			7,033.60
PUMPING EQUIP.	316	311.4	2010	15,984.45	15,984.45	15,984.45	0.0500	10,390.39	799.22			11,189.61
PUMPING EQUIP.	316	311.4	2011	6,748.72	6,748.72	6,748.72	0.0500	4,049.50	337.44			4,386.94
PUMPING EQUIP.	316	311.4	2013	52,675.00	52,675.00	52,675.00	0.0500	25,020.63	2,633.75			27,654.38
Total 311.4				$297,658.05	$297,658.05	$297,658.05		$248,472.87	$6,003.29	$0.00	$0.00	$255,476.16
LEASE CHLORINE HOUSE	320	320.3		$642.00	$642.00	$642.00		$642.00	$0.00			$642.00
CHEM TREAT HOUSE	320	320.3		10,781.30	10,781.30	10,781.30		10,781.30	0.00			10,781.30
DRYING BEDS	320	320.3		41,931.00	41,931.00	41,931.00	0.0142	14,885.90	595.42			15,481.32
PURIFICATION SYSTEM	320	320.3	2004	14,871.56	14,871.56	14,871.56	0.0500	14,128.51	743.05			14,871.56
PURIFICATION SYSTEM	320	320.3	2005	137,609.70	137,609.70	137,609.70	0.0500	123,853.34	6,880.49			130,733.83
PURIFICATION SYSTEM	320	320.3	2006	6,187.36	6,187.36	6,187.36	0.0500	5,259.49	309.37			5,568.86
Total 320.3				$212,022.92	$212,022.92	$212,022.92		$169,550.54	$8,528.33	$0.00	$0.00	$178,078.87
DIST MAINS	322	331.4		$57,958.09	$57,958.09	$57,958.09	0.0142	$57,958.09	0.00			$57,958.09
DIST MAINS	322	331.4		133,457.21	133,457.21	133,457.21	0.0142	59,825.37	1,895.09			61,720.46
DIST MAINS	322	331.4		96,164.87	96,164.87	96,164.87	0.0142	43,698.18	1,365.54			45,063.72
DIST MAINS	322	331.4		30,594.62	30,594.62	30,594.62	0.0142	13,467.93	434.44			13,902.37
DIST MAINS	322	331.4		20,804.64	20,804.64	20,804.64	0.0142	8,863.09	295.43			9,158.52
DIST MAINS	322	331.4		42,850.03	42,850.03	42,850.03	0.0142	17,646.03	608.47			18,254.50
DIST MAINS	322	331.4		21,476.09	21,476.09	21,476.09	0.0142	8,539.09	304.96			8,844.05
DIST MAINS	322	331.4		28,576.50	28,576.50	28,576.50	0.0142	10,956.60	405.79			11,362.39
DIST MAINS	322	331.4		45,760.91	45,760.91	45,760.91	0.0142	18,245.44	649.80			18,895.24
DIST MAINS	322	331.4		95,572.66	95,572.66	95,572.66	0.0142	32,572.04	1,357.13			33,929.17
DIST MAINS	322	331.4	2005	93,992.32	93,992.32	93,992.32	0.0142	24,025.30	1,334.69			25,359.99
DIST MAINS	322	331.4	2006	14,236.80	14,236.80	14,236.80	0.0142	(103,513.24)	0.00			(103,513.24)
DIST MAINS	322	331.4	2007	5,000.00	5,000.00	5,000.00	0.0142	1,136.05	71.00			1,207.05
DIST MAINS	322	331.4	2008	98,204.48	98,204.48	98,204.48	0.0142	20,918.42	1,394.50			22,312.92
DIST MAINS	322	331.4	2009	68,554.26	68,554.26	68,554.26	0.0142	13,829.22	973.47			14,802.69
DIST MAINS	322	331.4	2011	0.00	0.00	0.00	0.0142	(17,010.74)	0.00			(17,010.74)
DIST MAINS	322	331.4	2012	2,272.52	2,272.52	2,272.52	0.0142	326.59	32.27			358.86
DIST MAINS	322	331.4	2013	23,517.22	23,517.22	23,517.22	0.0142	3,172.43	333.94			3,506.37
DIST MAINS	322	331.4	2015	469,682.73	469,682.73	469,682.73	0.0142	50,021.18	6,669.49			56,690.67
DIST MAINS	322	331.4	2016	62,006.11	62,006.11	62,006.11	0.0142	5,723.18	880.49			6,603.67
DIST MAINS	322	331.4	2017	208,423.37	208,423.37	208,423.37	0.0142	16,277.86	2,959.61			19,237.47
Total 331.4				$1,619,105.43	$1,619,105.43	$1,619,105.43		$284,478.11	$21,966.11	$0.00	$0.00	$306,444.22
SERVICE PIPES STOPS	323	333.4		$22,750.32	$22,750.32	$22,750.32	0.0140	$18,267.86	$318.50			$18,586.36
SERVICES	323	333.4	2008	2,057.39	2,057.39	2,057.39	0.0140	432.02	28.80			460.82
SERVICES	323	333.4	2012	165.88	165.88	165.88	0.0140	23.48	2.32			25.80
SERVICES	323	333.4	2013	4,758.64	4,758.64	4,758.64	0.0140	632.61	66.59			699.20
SERVICES	323	333.4	2015	11,857.31	11,857.31	11,857.31	0.0140	1,245.00	166.00			1,411.00
SERVICES	323	333.4	2016	10,151.18	10,151.18	10,151.18	0.0140	923.78	142.12			1,065.90
SERVICES	323	333.4	2017	10,221.21	10,221.21	10,221.21	0.0140	787.05	143.10			930.15
Total 333.4				$61,959.93	$61,959.93	$61,959.93		$22,311.80	$867.43	$0.00	$0.00	$23,179.23

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
METERS	324	334.4		$14,898.95	$14,898.95	$14,898.95		$14,898.95	$0.00			$14,898.95
METERS	324	334.4		7,173.89	7,173.89	7,173.89		7,173.89	0.00			7,173.89
METERS	324	334.4		257.50	257.50	257.50		257.50	0.00			257.50
METERS	324	334.4		3,147.55	3,147.55	3,147.55		3,147.55	0.00			3,147.55
METERS	324	334.4		8,818.07	8,818.07	8,818.07		8,818.07	0.00			8,818.07
METERS	324	334.4		31,827.08	31,827.08	31,827.08		31,827.08	0.00			31,827.08
METERS	324	334.4		6,954.62	6,954.62	6,954.62		6,954.62	0.00			6,954.62
METERS	324	334.4		3,909.83	3,909.83	3,909.83		3,909.83	0.00			3,909.83
METERS	324	334.4		2,038.36	2,038.36	2,038.36	0.0500	2,038.36	0.00			2,038.36
METERS	324	334.4		4,947.45	4,947.45	4,947.45	0.0500	4,947.45	0.00			4,947.45
METERS	324	334.4		3,076.81	3,076.81	3,076.81	0.0500	3,076.81	0.00			3,076.81
METERS	324	334.4		3,369.88	3,369.88	3,369.88	0.0500	3,369.88	0.00			3,369.88
METERS	324	334.4		1,660.75	1,660.75	1,660.75	0.0500	1,660.75	0.00			1,660.75
METERS	324	334.4		2,229.56	2,229.56	2,229.56	0.0500	2,229.56	0.00			2,229.56
METERS	324	334.4	2002	510.67	510.67	510.67	0.0500	380.90	25.53			406.43
METERS	324	334.4	2003	4,259.50	4,259.50	4,259.50	0.0500	4,259.50	0.00			4,259.50
METERS	324	334.4	2004	592.44	592.44	592.44	0.0500	592.44	0.00			592.44
METERS	324	334.4	2005	1,389.90	1,389.90	1,389.90	0.0500	1,043.10	69.50			1,112.60
METERS	324	334.4	2006	6,082.33	6,082.33	6,082.33	0.0500	5,170.24	304.12			5,474.36
METERS	324	334.4	2007	12,742.32	12,742.32	12,742.32	0.0500	10,194.34	637.12			10,831.46
METERS	324	334.4	2008	7,120.28	7,120.28	7,120.28	0.0500	5,128.64	356.01			5,484.65
METERS	324	334.4	2009	4,279.11	4,279.11	4,279.11	0.0500	2,542.74	213.96			2,756.70
METERS	324	334.4	2010	1,441.55	1,441.55	1,441.55	0.0500	287.72	143.86			431.58
METERS	324	334.4	2011	4,414.08	4,414.08	4,414.08	0.0500	2,403.34	220.70			2,624.04
METERS	324	334.4	2012	3,279.96	3,279.96	3,279.96	0.0500	1,531.60	164.00			1,695.60
METERS	324	334.4	2013	63,459.14	63,459.14	63,459.14	0.0500	29,250.55	3,172.96			32,423.51
METERS	324	334.4	2014	68,864.81	68,864.81	68,864.81	0.0500	28,885.12	3,443.24			32,328.36
METERS	324	334.4	2015	99,898.54	99,898.54	99,898.54	0.0500	38,340.85	4,994.93			43,335.78
METERS, MEASURING CHAMBER & TRANSMITTERS	324	334.4	2016	89,359.25	89,359.25	89,359.25	0.0500	28,772.73	4,467.96			33,240.69
METERS, MEASURING CHAMBER & TRANSMITTERS	324		2017	28,611.58	28,611.58	28,611.58	0.0500	7,585.38	1,430.58			9,015.94
Total 334.2				$490,615.76	$490,615.76	$490,615.76		$260,679.47	$19,544.47	$0.00	$0.00	$280,323.94
FIRE HYDRANTS	325	335.4		$15,016.93	$15,016.93	$15,016.93		15,016.93	$0.00			$15,016.93
FIRE HYDRANTS	325	335.4	2007	31,140.79	31,140.79	31,140.79	0.0250	12,275.51	778.52			13,054.03
FIRE HYDRANTS	325	335.4	2008	1,625.00	1,625.00	1,625.00	0.0250	609.47	40.63			650.10
FIRE HYDRANTS	325	335.4	2009	1,217.01	1,217.01	1,217.01	0.0250	426.04	30.43			456.47
FIRE HYDRANTS	325	335.4	2010	4,053.95	4,053.95	4,053.95	0.0250	1,317.62	101.35			1,418.97
FIRE HYDRANTS	325	335.4	2012	7,637.06	7,637.06	7,637.06	0.0250	1,932.32	190.93			2,123.25
FIRE HYDRANTS	325	335.4	2013	4,580.28	4,580.28	4,580.28	0.0250	1,087.84	114.51			1,202.35
FIRE HYDRANTS	325	335.4	2015	12,096.57	12,096.57	12,096.57	0.0250	2,268.08	302.41			2,570.49
FIRE HYDRANTS	325	335.4	2016	7,356.74	7,356.74	7,356.74	0.0250	1,195.48	183.92			1,379.40
FIRE HYDRANTS	325		2017	18,527.14	18,527.14	18,527.14	0.0250	2,547.49	463.18			3,010.67
Total 335.4				$103,251.47	$103,251.47	$103,251.47		$38,676.78	$2,205.88	$0.00	$0.00	$40,882.66

The Columbia Water Company
Marietta Gravity Division

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023

	OLD ACCT #	Acct. No.	Year Installed	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average Plant in Service	Annual Rate	Depreciation Reserve 12/31/2022	2023 Annual Depreciation	2023 Retirements	2023 Salvage & Cost of Removal	Depreciation Reserve 12/31/2023
TRUCK	334	341.5	2009	$15,887.20	$15,887.20	$15,887.20	0.1000	$22,243.10	$1,588.72			$23,831.82
OTHER GEN EQUIP	334	347.5		$25,238.13	$25,238.13	$25,238.13		$25,238.13	$0.00			$25,238.13
DEHUMIDIFIER	334	347.5		317.99	317.99	317.99		317.99	0.00			317.99
TRUCK	334	347.5		18,500.00	18,500.00	18,500.00		18,500.00	0.00			18,500.00
PIPE FINDER	334	347.5		854.20	854.20	854.20		854.20	0.00			854.20
MOWER	334	347.5		3,775.00	3,775.00	3,775.00		3,775.00	0.00			3,775.00
WEED EATER	334	347.5		279.99	279.99	279.99		279.99	0.00			279.99
WATER SAMPLER	334	347.5	2003	3,660.00	3,660.00	3,660.00	0.0000	3,660.00	0.00			3,660.00
MISC EQUIP	334	347.5	2004	400.00	400.00	400.00	0.1000	400.00	0.00			400.00
MISC EQUIP	335	347.5	2008	1,510.96	1,510.96	1,510.96	0.1000	1,510.96	0.00			1,510.96
Total 347.5				$54,536.27	$54,536.27	$54,536.27		$54,536.27	$0.00	$0.00	$0.00	$54,536.27
OTHER GEN STRUCT	335	348.5		16,399.60	16,399.60	16,399.60		$16,399.60	$0.00			$16,399.60
RATE CASE RECLASSIFICATION	312.5	348.5	2000	32,865.00	32,865.00	32,865.00	0.0500	32,865.00	0.00			32,865.00
MISC EQUIP	335	348.5	2010	8,555.48	8,555.48	8,555.48	0.1000	8,555.48	0.00			8,555.48
Total 348.5				$57,820.08	$57,820.08	$57,820.08		$57,820.08	$0.00	$0.00	$0.00	$57,820.08
Total Depreciable Plant				$6,007,542.39	$6,007,542.39	$6,007,542.39		$2,603,094.50	$124,174.72	$0.00	$0.00	$2,727,269.22
Total Plant in Service				$6,100,848.29	$6,100,848.29	$6,100,848.29		$2,619,465.34	$124,174.72	$0.00	$0.00	$2,743,640.06

East Donegal Township Water System

Calculated Annual Depreciation at December 31, 2022 and 2023

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period	Annual Rate	3 Months Annual 2021 Expense	2022 Annual Expense	Accrued Depreciation 12/31/2022	Reserve Remaining 12/31/2022	2023 Annual Expense	Accrued Depreciation 12/31/2023	
Group: BUILDINGS																					
1		BUILDING	9/30/69	6,600.00	0.00		0.00	6,600.00	0.00	6,600.00	0.00	S/L	50.00	0.0200	$0.00	$0.00	$6,600.00	$0.00	$0.00	$6,600.00	$0.00
2		WATER TANK #3	9/30/69	16,250.00	0.00		0.00	16,250.00	0.00	16,250.00	0.00	S/L	50.00	0.0200	0.00	0.00	16,250.00	0.00	0.00	16,250.00	0.00
3		WELL #1	1/01/79	16,751.00	0.00		0.00	13,568.20	335.02	13,903.22	2,847.78	S/L	50.00	0.0200	83.76	335.02	14,122.00	2,429.01	335.02	14,657.02	2,093.99
4		WELL #2	1/01/80	3,580.00	0.00		0.00	2,835.00	71.80	2,906.80	673.40	S/L	50.00	0.0200	17.90	71.80	2,996.10	583.90	71.80	3,067.70	512.30
5		LANCASTER LABS BUILDING	1/01/80	3,054.00	0.00		0.00	2,410.80	61.08	2,471.88	582.12	S/L	50.00	0.0200	15.27	61.08	2,548.23	505.77	61.08	2,609.31	444.69
6		WATER TANK #2	1/01/81	175,583.00	0.00		0.00	135,207.80	3,511.78	138,719.58	36,863.42	S/L	50.00	0.0200	877.95	3,511.78	143,109.31	32,473.70	3,511.78	146,621.09	28,961.92
7		WELL #3	1/01/81	5,319.00	0.00		0.00	2,548.80	66.38	2,615.18	703.82	S/L	50.00	0.0200	16.60	66.38	2,698.16	620.85	66.38	2,764.54	554.47
8		WATER TANK #3	1/01/82	10,128.00	0.00		0.00	7,705.60	202.56	7,908.16	2,219.84	S/L	50.00	0.0200	50.64	202.56	8,163.36	1,964.64	202.56	8,365.92	1,764.08
9		SPRING BASIN	1/01/82	58,907.00	0.00		0.00	44,177.40	1,178.14	45,355.54	13,551.46	S/L	50.00	0.0200	294.54	1,178.14	46,828.22	12,078.79	1,178.14	48,006.36	10,900.65
10		ELECTRIC IMPROVEMENT	1/01/82	1,180.00	0.00		0.00	892.00	23.60	915.60	264.40	S/L	50.00	0.0200	5.90	23.60	945.10	234.90	23.60	968.70	211.30
11		WATER TANK #4	9/03/99	936,224.00	0.00		0.00	789,549.60	37,448.96	826,998.56	109,225.44	S/L	25.00	0.0400	9,362.24	37,448.96	873,809.76	62,414.24	37,448.96	911,258.72	24,965.28
12		WELL #4	4/01/99	116,091.00	0.00		0.00	99,842.40	4,643.64	104,486.04	11,604.96	S/L	25.00	0.0400	1,160.91	4,643.64	110,290.59	5,800.41	4,643.64	114,934.23	1,156.77
13		ENGINEERING	4/01/99	157,214.00	0.00		0.00	135,217.60	6,289.36	141,506.96	15,727.04	S/L	25.00	0.0400	1,572.34	6,289.36	149,368.66	7,845.34	6,289.36	155,658.02	1,575.98
14		WELL	4/01/00	611,806.00	0.00		0.00	501,678.40	24,472.24	526,150.64	85,655.36	S/L	25.00	0.0400	6,118.06	24,472.24	556,740.94	55,065.06	24,472.24	581,213.18	30,592.82
15		TANK REPAIR	9/30/00	9,900.00	0.00		0.00	7,920.00	396.00	8,316.00	1,584.00	S/L	25.00	0.0400	99.00	396.00	8,811.00	1,089.00	396.00	9,207.00	693.00
16		WELL	4/17/01	83,738.00	0.00		0.00	65,041.20	3,349.52	68,390.72	15,347.28	S/L	25.00	0.0400	837.38	3,349.52	72,577.62	11,160.38	3,349.52	75,927.14	7,810.86
17		TANK PAINTING	11/21/00	29,750.00	0.00		0.00	29,750.00	0.00	29,750.00	0.00	S/L	10.00	0.1000	0.00	0.00	29,750.00	0.00	0.00	29,750.00	0.00
18		TANK PAINTING	8/21/01	316,000.00	0.00		0.00	316,000.00	0.00	316,000.00	0.00	S/L	10.00	0.1000	0.00	0.00	316,000.00	0.00	0.00	316,000.00	0.00
19		TANK	10/01/98	2,255.00	0.00		0.00	2,255.00	0.00	2,255.00	0.00	S/L	5.00	0.2000	0.00	0.00	2,255.00	0.00	0.00	2,255.00	0.00
20		WELL #3	3/31/02	22,872.00	0.00		0.00	16,777.80	906.88	17,684.68	4,987.32	S/L	25.00	0.0400	226.72	906.88	18,818.28	3,853.72	906.88	19,725.16	2,946.84
116		TANK/WELLS	9/02/15	3,644.00	0.00		0.00	2,646.25	520.57	3,166.80	477.20	S/L	7.00	0.1429	130.14	347.08	3,644.00	0.00	0.00	3,644.00	0.00
			BUILDINGS	2,584,872.00	0.00	c	0.00	2,198,873.83	83,477.33	2,282,351.16	302,520.84				$20,869.33	$83,303.82	$2,386,524.31		$82,958.76	$2,469,481.07	
Group: LAND																					
21		LAND FOR WELL SITE	7/01/98	34,320.00	0.00		0.00	0.00	0.00	0.00	34,320.00	Memo	0.00		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$34,320.00
22		LAND	1/01/50	4,815.00	0.00		0.00	0.00	0.00	0.00	4,815.00	Memo	0.00		0.00	0.00	0.00	0.00	0.00	0.00	4,815.00
23		LAND	9/05/99	15,000.00	0.00		0.00	0.00	0.00	0.00	15,000.00	Memo	0.00		0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
24		ADDITIONAL PAYMNT OF LAND	10/28/00	38,912.00	0.00		0.00	0.00	0.00	0.00	38,912.00	Memo	0.00		0.00	0.00	0.00	0.00	0.00	0.00	38,912.00
			LAND	93,047.00	0.00	c	0.00	0.00	0.00	0.00	93,047.00				$0.00	$0.00	$0.00	0.00	$0.00	$0.00	
Group: MACHINERY AND EQUIPMENT																					
25		DISTRIBUTION SYS & EQUIP	9/30/69	110,332.00	0.00		0.00	110,332.00	0.00	110,332.00	0.00	S/L	50.00	0.0200	$0.00	$0.00	$110,332.00	$0.00	$0.00	$110,332.00	$0.00
26		LINE EXTENSION #1	1/01/69	11,784.00	0.00		0.00	11,784.00	0.00	11,784.00	0.00	S/L	50.00	0.0200	0.00	0.00	11,784.00	0.00	0.00	11,784.00	0.00
27		WATER METER #1	1/01/69	471.00	0.00		0.00	468.20	2.80	471.00	0.00	S/L	50.00	0.0200	0.00	0.00	471.00	0.00	0.00	471.00	0.00
28		LINE EXTENSION #3	1/01/70	988.00	0.00		0.00	982.60	5.40	988.00	0.00	S/L	50.00	0.0200	0.00	0.00	988.00	0.00	0.00	988.00	0.00
29		WATER METER #2	1/01/70	615.00	0.00		0.00	604.00	11.00	615.00	0.00	S/L	50.00	0.0200	0.00	0.00	615.00	0.00	0.00	615.00	0.00
30		FIRE HYDRANT #1	1/01/70	295.00	0.00		0.00	295.00	0.00	295.00	0.00	S/L	50.00	0.0200	0.00	0.00	295.00	0.00	0.00	295.00	0.00
31		LINE EXTENSION #2	1/01/71	6,176.00	0.00		0.00	5,999.20	123.52	6,122.72	53.28	S/L	50.00	0.0200	30.88	22.40	6,176.00	0.00	0.00	6,176.00	0.00
32		WATER METER #3	1/01/71	1,896.00	0.00		0.00	1,855.20	27.92	1,883.12	12.88	S/L	50.00	0.0200	6.98	5.90	1,896.00	0.00	0.00	1,896.00	0.00
33		PUMPHOUSE EQUIP #1	1/01/71	6,016.00	0.00		0.00	5,830.20	120.32	5,950.52	65.48	S/L	50.00	0.0200	30.08	35.40	6,016.00	0.00	0.00	6,016.00	0.00
34		PUMPHOUSE EQUIP #2	1/01/72	11,586.00	0.00		0.00	11,011.20	231.72	11,242.92	343.08	S/L	50.00	0.0200	57.93	231.72	11,552.57	33.43	53.43	11,586.00	0.00
35		WATER METER #4	1/01/72	596.00	0.00		0.00	567.20	11.92	579.12	16.88	S/L	50.00	0.0200	2.98	11.92	594.02	1.98	1.98	596.00	0.00
36		DRAIN FIELD	1/01/72	222.00	0.00		0.00	203.40	4.44	207.84	14.16	S/L	50.00	0.0200	1.11	4.44	213.39	8.61	4.43	217.82	4.18
37		LINE EXTENSION #8	1/01/73	186.00	0.00		0.00	364.20	7.72	371.92	14.08	S/L	50.00	0.0200	1.93	7.72	381.57	4.43	3.29	384.86	1.14
38		WATER METER #5	1/01/73	764.00	0.00		0.00	705.80	15.28	721.08	42.92	S/L	50.00	0.0200	3.82	15.28	740.18	23.82	15.28	755.46	8.54
39		WATER METER #6	1/01/74	555.00	0.00		0.00	503.00	11.10	514.10	40.90	S/L	50.00	0.0200	2.78	11.10	527.98	27.02	11.10	539.08	15.93
40		LINE EXTENSION #3	1/01/74	614.00	0.00		0.00	553.80	12.28	566.08	47.92	S/L	50.00	0.0200	3.07	12.28	581.43	32.57	12.28	593.71	20.29
41		LINE EXTENSION #4	1/01/75	2,349.00	0.00		0.00	2,090.80	46.98	2,137.78	211.22	S/L	50.00	0.0200	11.75	46.98	2,184.51	152.50	46.98	2,243.49	105.52
42		WATER METER #7	1/01/75	2,272.00	0.00		0.00	2,014.40	45.44	2,059.84	212.16	S/L	50.00	0.0200	11.36	45.44	2,116.64	155.36	45.44	2,162.08	109.92
43		PRESSURE CONTROL SYSTEM	1/01/75	3,031.00	0.00		0.00	2,704.20	60.62	2,764.82	266.18	S/L	50.00	0.0200	15.16	60.62	2,840.60	190.41	60.62	2,901.22	129.79
44		MOWER	1/01/76	1,320.00	0.00		0.00	1,320.00	0.00	1,320.00	0.00	S/L	10.00	0.1000	0.00	0.00	1,320.00	0.00	0.00	1,320.00	0.00
45		LINE EXTENSION #5	1/01/76	7,009.00	0.00		0.00	6,094.80	140.18	6,234.98	774.02	S/L	50.00	0.0200	35.05	140.18	6,410.21	598.80	140.18	6,550.39	458.62
46		WATER METER #8	1/01/76	3,413.00	0.00		0.00	2,964.60	68.26	3,032.86	380.14	S/L	50.00	0.0200	17.07	68.26	3,118.19	294.82	68.26	3,186.45	226.55
47		WATER METER #9	1/01/77	3,068.00	0.00		0.00	2,601.60	61.36	2,662.96	405.04	S/L	50.00	0.0200	15.34	61.36	2,739.66	328.34	61.36	2,801.02	266.98
48		WATER PLUG/ACCESSORIES	1/01/77	840.00	0.00		0.00	718.00	16.80	734.80	105.20	S/L	50.00	0.0200	4.20	16.80	755.80	84.20	16.80	772.60	67.40
49		LINE EXTENSION #6	1/01/77	104.00	0.00		0.00	86.80	2.08	88.88	15.12	S/L	50.00	0.0200	0.52	2.08	91.48	12.52	2.08	93.56	10.44
50		ADD MACHINERY	1/01/77	275.00	0.00		0.00	275.00	0.00	275.00	0.00	S/L	10.00	0.1000	0.00	0.00	275.00	0.00	0.00	275.00	0.00
51		LINE EXTENSION #7	1/01/78	2,078.00	0.00		0.00	1,732.80	41.58	1,774.38	304.62	S/L	50.00	0.0200	10.40	41.58	1,826.36	252.65	41.58	1,867.94	211.07
52		WATER METER #10	1/01/78	6,658.00	0.00		0.00	5,525.60	133.16	5,658.76	1,001.24	S/L	50.00	0.0200	33.29	133.16	5,825.21	834.79	133.16	5,958.37	701.63
53		WATER METER #11	1/01/79	4,485.00	0.00		0.00	3,637.60	89.66	3,727.26	757.74	S/L	50.00	0.0200	22.42	89.66	3,839.34	645.67	89.66	3,929.00	554.01
54		SYSTEM EXPANSION #1	1/01/79	27,915.00	0.00		0.00	22,806.00	558.30	23,164.30	4,750.70	S/L	50.00	0.0200	139.58	558.30	23,862.18	4,052.83	558.30	24,420.48	3,494.53
55		SYSTEM EXPANSION #2	1/01/80	39,756.00	0.00		0.00	31,406.20	795.12	32,200.32	7,555.68	S/L	50.00	0.0200	198.78	795.12	33,194.22	6,561.78	795.12	33,989.34	5,766.66
56		WATER METER #12	1/01/81	5,741.00	0.00		0.00	4,527.20	114.82	4,642.02	1,098.98	S/L	50.00	0.0200	28.71	114.82	4,785.53	955.46	114.82	4,900.37	840.64
57		SYSTEM EXPANSION #3 GFUND	1/01/81	7,952.00	0.00		0.00	6,122.40	159.04	6,281.44	1,670.56	S/L	50.00	0.0200	39.76	159.04	6,480.24	1,471.76	159.04	6,639.28	1,312.72
58		SYSTEM EXPANSION #4 GFUND	1/01/83	184,488.00	0.00		0.00	142,057.80	3,689.66	145,747.26	38,785.74	S/L	50.00	0.0200	922.42	3,689.66	150,359.34	34,128.67	3,689.66	154,048.00	30,434.01

59	SYSTEM EXPANSION #5	1/01/82	61,463.00	0.00	0.00	46,707.60	1,229.26	47,936.86	13,526.14 S/L	50.00	0.0200	307.32	1,229.26	49,473.64	11,989.57	1,229.26	50,702.90	10,760.31
60	WATER METER #13	1/01/83	1,008.00	0.00	0.00	752.60	20.16	772.76	235.24 S/L	50.00	0.0200	5.04	20.16	777.96	230.04	20.16	798.12	209.88
61	ELECTRIC INSTALLATION	1/01/83	616.00	0.00	0.00	444.20	12.32	456.52	159.48 S/L	50.00	0.0200	3.08	12.32	471.92	144.08	12.32	484.24	131.76
62	SPRING HOUSE PUMP INSTAL	1/01/84	10,231.00	0.00	0.00	7,271.20	204.62	7,475.82	2,755.18 S/L	50.00	0.0200	51.16	204.62	7,731.60	2,499.41	204.62	7,936.22	2,294.79
63	WATER METER #14	1/01/84	1,219.00	0.00	0.00	858.80	24.38	883.18	335.82 S/L	50.00	0.0200	6.10	24.38	913.66	305.35	24.38	938.04	280.97
64	EMERGENCY GENERATOR	1/01/85	4,271.00	0.00	0.00	4,271.00	0.00	4,271.00	0.00 S/L	10.00	0.1000	0.00	0.00	4,271.00	0.00	0.00	4,271.00	0.00
65	UV LIGHT	1/01/85	2,745.00	0.00	0.00	2,745.00	0.00	2,745.00	0.00 S/L	10.00	0.1000	0.00	0.00	2,745.00	0.00	0.00	2,745.00	0.00
66	WATER METER #15	1/01/87	8,912.00	0.00	0.00	5,699.40	178.24	5,877.64	3,034.36 S/L	50.00	0.0200	44.56	178.24	6,100.44	2,811.56	178.24	6,278.68	2,633.32
67	NITRATE REMOVAL SYSTEM	1/01/88	45,694.00	0.00	0.00	29,246.80	913.88	30,160.68	15,533.32 S/L	50.00	0.0200	228.47	913.88	31,303.03	14,390.97	913.88	32,216.91	13,477.09
68	NITRATE REMOVAL SYSTEM #2	1/01/89	54,545.00	0.00	0.00	33,820.00	1,090.90	34,910.90	19,634.10 S/L	50.00	0.0200	272.73	1,090.90	36,274.53	18,270.48	1,090.90	37,365.43	17,179.58
69	WATER METER #16	1/01/89	3,970.00	0.00	0.00	2,453.00	79.40	2,532.40	1,437.60 S/L	50.00	0.0200	19.85	79.40	2,631.65	1,338.35	79.40	2,711.05	1,258.95
70	WATER METER #17	1/01/90	2,905.00	0.00	0.00	1,712.00	58.10	1,770.10	1,134.90 S/L	50.00	0.0200	14.53	58.10	1,842.73	1,062.28	58.10	1,900.83	1,004.18
71	DIST/NITRATE SYS IMPROVMT	1/01/90	729,220.00	0.00	0.00	426,692.00	14,464.40	441,156.40	282,063.60 S/L	50.00	0.0200	3,616.10	14,464.40	459,286.90	263,983.10	14,464.40	473,701.30	249,518.70
73	JED LOW FARMS-PHASE 1	1/01/90	107,336.00	0.00	0.00	63,333.20	2,146.72	65,479.92	41,856.08 S/L	50.00	0.0200	536.68	2,146.72	68,163.32	39,172.68	2,146.72	70,310.04	37,025.96
74	LONGWOOD SQUARE	1/01/90	92,478.00	0.00	0.00	54,593.60	1,849.56	56,443.16	36,034.84 S/L	50.00	0.0200	462.39	1,849.56	58,755.11	33,722.89	1,849.56	60,604.67	31,873.33
75	VILLAGE SQUARE	1/01/90	90,905.00	0.00	0.00	53,632.00	1,818.10	55,450.10	35,454.90 S/L	50.00	0.0200	454.53	1,818.10	57,722.73	33,182.28	1,818.10	59,540.83	31,364.18
76	NITRATE SYSTEM #3	1/01/91	14,648.00	0.00	0.00	8,496.80	292.96	8,789.56	5,858.44 S/L	50.00	0.0200	73.24	292.96	9,155.76	5,492.24	292.96	9,448.72	5,199.28
77	LINE EXPANSION	1/01/91	13,125.00	0.00	0.00	7,490.00	262.50	7,752.50	5,372.50 S/L	50.00	0.0200	65.63	262.50	8,080.63	5,044.38	262.50	8,343.13	4,781.88
78	ROWANNA SYS-ADV COSTS	6/01/91	5,685.00	0.00	0.00	3,018.00	113.70	3,131.70	2,553.30 S/L	50.00	0.0200	28.43	113.70	3,273.83	2,411.18	113.70	3,387.53	2,297.48
79	NITRATE SYSTEM #4	1/01/91	58,799.00	0.00	0.00	34,103.80	1,175.98	35,279.78	23,519.22 S/L	50.00	0.0200	294.00	1,175.98	36,749.76	22,049.25	1,175.98	37,925.74	20,873.27
80	ROWANNA SYSTEM	6/01/92	306,314.00	0.00	0.00	162,341.80	6,126.28	168,468.08	137,845.92 S/L	50.00	0.0200	1,531.57	6,126.28	176,125.93	130,188.07	6,126.28	182,252.21	124,061.79
81	WATER METER BOXES #18	1/01/92	1,075.00	0.00	0.00	600.00	21.50	621.50	453.50 S/L	50.00	0.0200	5.38	21.50	648.38	426.63	21.50	669.88	405.13
82	ROWANNA SYS	6/01/93	214,552.00	0.00	0.00	113,712.40	4,291.04	118,003.44	96,548.56 S/L	50.00	0.0200	1,072.76	4,291.04	123,367.24	91,184.76	4,291.04	127,658.28	86,893.72
83	WATER METER BOXES #19	6/01/93	7,185.00	0.00	0.00	3,813.00	143.70	3,956.70	3,228.30 S/L	50.00	0.0200	35.93	143.70	4,136.33	3,048.68	143.70	4,280.03	2,904.98
84	ROWANNA SYS	6/01/94	83,444.00	0.00	0.00	42,557.80	1,668.88	44,226.68	39,217.32 S/L	50.00	0.0200	417.22	1,668.88	46,312.78	37,131.22	1,668.88	47,981.66	35,462.34
85	TANK EXTENSION	1/01/94	21,804.00	0.00	0.00	11,169.80	438.08	11,607.88	10,296.12 S/L	50.00	0.0200	109.52	438.08	12,155.48	9,748.52	438.08	12,593.56	9,310.44
86	WATER METER/BOXES #20	1/01/94	4,367.00	0.00	0.00	2,222.40	87.34	2,309.74	2,057.26 S/L	50.00	0.0200	21.84	87.34	2,418.92	1,948.09	87.34	2,506.26	1,860.75
87	MISC EQUIP	1/01/94	1,907.00	0.00	0.00	1,907.00	0.00	1,907.00	0.00 S/L	10.00	0.1000	47.68	0.00	1,907.00	0.00	0.00	1,907.00	0.00
88	SITE WORK	6/01/95	87,508.00	0.00	0.00	42,875.80	1,750.16	44,626.76	42,881.24 S/L	50.00	0.0200	437.54	1,750.16	46,814.46	40,693.54	1,750.16	48,564.62	38,943.38
89	SITE WORK	3/01/97	68,947.00	0.00	0.00	64,811.80	2,757.88	67,569.68	1,377.32 S/L	25.00	0.0400	689.47	687.85	68,947.00	0.00	0.00	68,947.00	0.00
90	ROWANNA TIE-IN	3/01/97	33,005.00	0.00	0.00	31,019.00	1,320.20	32,339.20	665.80 S/L	25.00	0.0400	330.05	335.75	33,005.00	0.00	0.00	33,005.00	0.00
91	SITEWORK	4/01/98	53,832.00	0.00	0.00	48,445.80	2,153.28	50,599.08	3,232.92 S/L	25.00	0.0400	538.32	2,153.28	53,290.68	541.32	538.32	53,828.00	3.68
92	LONGWOOD PHASE IV & V	4/01/98	66,800.00	0.00	0.00	60,120.00	2,672.00	62,792.00	4,008.00 S/L	25.00	0.0400	668.00	2,672.00	66,132.00	668.00	668.00	66,800.00	0.00
93	TRAILER	9/01/99	1,108.00	0.00	0.00	1,108.00	0.00	1,108.00	0.00 S/L	7.00	0.1429	0.00	0.00	1,108.00	0.00	0.00	1,108.00	0.00
94	HIGH ST PROJECT	8/31/99	853.00	0.00	0.00	718.20	34.12	752.32	100.68 S/L	25.00	0.0400	8.53	34.12	794.97	58.03	34.12	829.09	23.91
95	PARK RIDGE AT MAYTOWN	4/01/99	60,240.00	0.00	0.00	53,811.00	2,409.60	54,220.60	6,019.40 S/L	25.00	0.0400	602.40	2,409.60	57,232.60	3,007.40	2,409.60	59,642.20	597.80
96	8 WATER MAIN LW MANOR	4/01/99	43,800.00	0.00	0.00	37,238.00	1,752.00	38,970.00	4,830.00 S/L	25.00	0.0400	438.00	1,752.00	41,138.00	2,162.00	1,752.00	42,867.00	933.00
97	WATER DISTRIBTN - RT 743	5/24/99	10,800.00	0.00	0.00	9,072.00	432.00	9,504.00	1,296.00 S/L	25.00	0.0400	108.00	432.00	10,044.00	756.00	432.00	10,476.00	324.00
98	WATER DISTRIBTN - HIGH ST	8/29/00	13,622.00	0.00	0.00	10,943.80	544.88	11,488.68	2,133.32 S/L	25.00	0.0400	136.22	544.88	12,168.78	1,452.22	544.88	12,714.66	907.34
99	HIGH STREET CAPITALIZATN	9/30/00	11,438.00	0.00	0.00	9,153.20	457.52	9,612.72	1,825.28 S/L	25.00	0.0400	114.58	457.52	10,184.82	1,253.38	457.52	10,642.34	795.96
100	RTE 743 WIDENING	9/30/00	8,053.00	0.00	0.00	6,441.20	322.12	6,763.32	1,289.68 S/L	25.00	0.0400	80.53	322.12	7,165.97	887.03	322.12	7,488.09	564.91
101	12 LOOP	1/02/01	45,182.00	0.00	0.00	35,690.80	1,807.28	37,498.08	7,683.92 S/L	25.00	0.0400	451.82	1,807.28	39,757.18	5,424.82	1,807.28	41,564.46	3,617.54
102	WATER DIST SYSTEM	4/17/01	4,428.00	0.00	0.00	3,438.20	177.12	3,615.32	812.68 S/L	25.00	0.0400	44.28	177.12	3,836.72	591.28	177.12	4,013.84	414.16
103	WATER DIST STACKSTOWN	4/24/02	32,084.00	0.00	0.00	23,632.80	1,283.36	24,915.96	7,168.04 S/L	25.00	0.0400	320.84	1,283.36	26,520.16	5,563.84	1,283.36	27,803.52	4,280.48
104	WATER LINE REPLACEMENT	2/18/03	82,008.00	0.00	0.00	57,674.20	3,280.12	60,954.32	21,048.68 S/L	25.00	0.0400	820.03	3,280.12	63,054.47	18,948.53	3,280.12	66,334.59	15,668.41
105	743 WATER MAIN	7/15/04	84,628.00	0.00	0.00	55,007.20	3,385.12	58,392.32	26,235.68 S/L	25.00	0.0400	846.28	3,385.12	62,623.72	22,004.28	3,385.12	66,008.84	18,619.16
106	MOYER FARM	6/15/04	2,022.00	0.00	0.00	1,321.80	80.88	1,402.68	619.32 S/L	25.00	0.0400	20.22	80.88	1,503.78	518.22	80.88	1,584.66	437.34
107	743 WATER MAIN	10/08/04	711.00	0.00	0.00	452.40	28.44	480.84	230.16 S/L	25.00	0.0400	7.11	28.44	516.39	194.61	28.44	544.83	166.17
108	MOWER	7/08/07	10,417.00	0.00	0.00	10,417.00	0.00	10,417.00	0.00 S/L	7.00	0.1429	0.00	0.00	10,417.00	0.00	0.00	10,417.00	0.00
109	Well #1 Pump	5/14/12	35,263.00	0.00	0.00	5,934.28	705.30	6,641.58	28,623.42 S/L	50.00	0.0200	176.33	705.30	7,523.21	27,741.80	705.30	8,228.51	27,036.50
110	4" FLANGED EPOXY COATED METER	10/23/13	1,295.25	0.00	0.00	895.91	129.53	1,025.44	269.81 S/L	10.00	0.1000	32.38	129.53	1,157.35	107.90	107.90	1,295.25	0.00
111	24 Absolute Digital Encoder Meters	10/16/13	2,302.58	0.00	0.00	1,592.63	230.26	1,822.89	479.69 S/L	10.00	0.1000	57.56	230.26	2,110.71	191.87	191.87	2,302.58	0.00
112	24 Absolute Digital Encoder Meters	3/21/14	2,283.40	0.00	0.00	1,484.21	228.34	1,712.55	570.85 S/L	10.00	0.1000	57.09	228.34	1,997.98	285.43	228.34	2,226.32	57.09
113	4" FLANGED EPOXY COATED METER	4/08/14	1,618.60	0.00	0.00	1,052.09	161.86	1,213.95	404.65 S/L	10.00	0.1000	40.47	161.86	1,416.28	202.33	161.86	1,578.14	40.46
114	Radiator Well #2	5/28/14	1,303.38	0.00	0.00	1,179.27	124.11	1,303.38	0.00 S/L	7.00	0.1429	0.00	0.00	1,303.38	0.00	0.00	1,303.38	0.00
115	Nitrate Control Panel	11/06/13	10,037.00	0.00	0.00	2,776.90	401.48	3,178.38	6,858.62 S/L	25.00	0.0400	100.37	401.48	3,680.23	6,356.77	401.48	4,081.71	5,955.29
117	GIS Mapping System	10/01/17	30,404.00	0.00	0.00	16,242.40	6,080.80	22,323.20	8,080.80 S/L	5.00	0.2000	0.00	6,080.80	30,404.00	0.00	0.00	30,404.00	0.00
118	Route 743 Project	10/01/17	16,053.27	0.00	0.00	1,926.39	642.13	2,568.52	13,484.75 S/L	25.00	0.0400	160.53	642.13	3,371.18	12,682.09	642.13	4,013.31	12,039.96
119	Water Meters	2/20/18	4,788.00	0.00	0.00	1,236.90	478.80	1,715.70	3,072.30 S/L	10.00	0.1000	119.70	478.80	2,314.20	2,473.80	478.80	2,793.00	1,995.00
120	Wonderware Software	2/20/18	5,767.00	0.00	0.00	2,978.62	1,153.40	4,132.02	1,633.98 S/L	5.00	0.2000	288.35	1,153.40	5,574.77	192.23	192.23	5,767.00	0.00
121	GIS Mapping System	3/31/18	17,086.00	0.00	0.00	8,543.00	3,417.20	11,960.20	5,125.80 S/L	5.00	0.2000	854.30	3,417.20	16,231.70	854.30	854.30	17,086.00	0.00
122	Fencing	5/16/18	19,500.00	0.00	0.00	6,499.99	2,785.71	9,285.70	10,214.30 S/L	7.00	0.1429	696.43	2,785.71	12,767.84	6,732.16	2,785.71	15,553.56	3,946.44
123	High Street Project	8/01/18	136,808.61	0.00	0.00	11,856.74	5,472.34	17,329.08	119,479.53 S/L	25.00	0.0400	1,368.09	5,472.34	24,169.51	112,639.10	5,472.34	29,641.85	107,166.76
124	Route 743 Project	9/30/19	92,144.58	0.00	0.00	3,685.78	3,685.78	7,371.56	84,773.02 S/L	25.00	0.0400	921.45	3,685.78	11,978.79	80,165.79	5,685.78	15,664.57	76,480.01
125	Water Main - Collee & Endslow Road:	8/31/19	411,948.37	0.00	0.00	17,851.09	16,477.93	34,329.02	377,619.35 S/L	25.00	0.0400	4,119.48	16,477.93	54,926.44	357,021.93	16,477.93	71,404.37	340,544.00
129	HIGH STREET PROJECT	9/30/20	363,984.37	0.00	0.00	0.00	14,559.37	14,559.37	349,425.00 S/L	25.00	0.0400	3,639.84	14,559.37	32,758.59	331,225.78	14,559.37	47,317.96	316,666.41
	MACHINERY AND EQUIPMENT		4,273,637.41	0.00 c	0.00	2,164,820.60	128,642.90	2,293,508.50	1,980,133.91			$90,662.98	$125,277.07	$2,449,395.26		$110,716.25	$2,560,111.51	
	OTHER: OFFICE EQUIPMENT																	
127	Billing computer	1/08/19	1,566.50	0.00	0.00	548.28	313.30	861.58	704.92 S/L	5.00	0.2000	$78.33	$313.30	$1,253.21	$0.00	$313.29	1,566.50	$0.00
128	Computer - TCW	12/13/18	2,578.00	0.00	0.00	945.27	515.60	1,460.87	1,117.13 S/L	5.00	0.2000	128.90	515.60	2,106.37	$15.60	472.63	2,578.00	0.00
	OFFICE EQUIPMENT		4,144.50	0.00 c	0.00	1,493.55	828.90	2,322.45	1,822.05			$207.23	$828.90	$3,358.58		$785.92	$4,144.50	
	Grand Total		6,955,900.91	0.00 c	0.00	4,365,187.98	212,989.13	4,578,177.11	2,377,323.80			$51,738.93	$209,409.79	$4,839,278.15		$194,453.93	$5,033,737.08	
																$1,583.62	$62,000.00	
	2023 Retirements		$62,000.00													$192,875.31	$4,971,737.08	
	Plant In Service December 31, 2023		$6,893,500.91															

The Columbia Water Company

Development of the Annual Depreciation Expense
at
December 31, 2022 and December 31, 2023

	Fiscal Years	
Utility Plant In Service	2022	2023
Columbia Water Company		
Utility Plant In Service (Net of Pennvest Plant)	$1,202,192	$1,277,601
Marietta Division		
Utility Plant In Service	124,739	124,174
East Donegal Township		
Utility Plant In Service	209,410	192,875
Less:		
Contributions In Aid of Construction		
Columbia Water	212,729	219,129
Marietta Division	8,271	8,271
Total Annual Depreciation Expense	$1,315,341	$1,367,250

Book Annual Depreciation at December 31, 2022	$1,456,380
Annual Depreciation Anticipated at Present Rates at December 31, 2023	1,367,250
Adjustment at Present Rates	($89,130)

The Columbia Water Company

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Contributions in Aid of Construction

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2023 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	Depreciation Reserve 12/31/2023 [(g) + (h) - (i)]
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Depreciable Plant:									
304.4	Trans. & Distr. - Structures & Impr.	$1,835	$1,835	$1,835	3.55%	$65	$1,370	$0	$1,435
331.12	Mains - CI & DI, 6"-8"	9,170,787	9,579,487	9,375,137	1.67%	156,565	3,412,840	0	3,569,405
331.13	Mains - CI & DI, 10"-16"	441,092	441,092	441,092	1.38%	6,087	90,638	0	96,725
333.20	Services - Other	1,010,371	1,010,371	1,010,371	5.24%	52,943	1,043,105	0	1,096,048
334.4	Meters	400,559	400,559	400,559	0.00%	0	400,559	0	400,559
335.4	Fire Hydrants	161,348	161,348	161,348	2.15%	3,469	82,768	0	86,237
Total Depreciable Plant		$11,185,992	$11,594,692	$11,390,342	1.92%	$219,129	$5,031,280	$0	$5,250,409

The Columbia Water Company - Marietta Gravity Water

Calculation of 2023 Annual Depreciation Expense
and the Depreciation Reserve at December 31, 2023
Contributions in Aid of Construction

Acct. No.	Account Detail	Plant in Service 12/31/2022	Plant in Service 12/31/2023	Average	Annual Rate	2022 Annual Depreciation	Depreciation Reserve 12/31/2022	2023 Retirements	Depreciation Reserve 12/31/2023 [(g) + (h) - (i)]
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Depreciable Plant:									
304.4	Trans. & Distr. - Structures & Impr.	$0	$0	$0	0.00%	$0	$0	$0	$0
331.12	Mains - CI & DI, 6"-8"	582,486	582,486	582,486	1.42%	8,271	59,139	0	67,410
331.13	Mains - CI & DI, 10"-16"	0		0	0.00%	0	0	0	0
333.20	Services - Other	0	0	0	0.00%	0	0	0	0
334.4	Meters	0	0	0	8.00%	0	0	0	0
335.4	Fire Hydrants	0	0	0	0.00%	0	0	0	0
Total Depreciable Plant		$582,486	$582,486	$582,486	1.42%	$8,271	$59,139	$0	$67,410

Columbia Water Company

Income Tax Calculations
Year Ended December 31, 2022 at Present Rates

			PA	FEDERAL
OPERATING REVENUES			$7,528,572	$7,528,572
OPERATING EXPENSES			(4,277,665)	(4,277,665)
DEPRECIATION EXPENSE			(1,367,250)	(1,367,250)
AMORTIZATION EXPENSE			-	-
REGULATORY ASSESSMENTS			(46,202)	(46,202)
PAYROLL TAXES			(120,511)	(120,511)
PA CAPITAL STOCK TAX			-	-
PUBLIC UTILITY REALTY TAX			(73,910)	(73,910)
PROPERTY TAXES			(4,211)	(4,211)
STATE CORPORATE LOAN TAX			-	-
SUBTOTAL NET OPERATING INCOME BEFORE INCOME TAXES			$1,638,823	$1,638,823
NON-OPERATING INCOME & EXPENSES:				
MERCHANDISING SALES & JOBBING WORK (NET)			-	-
INTEREST & DIVIDEND INCOME			-	-
NON-UTILITY INCOME			-	-
MISCELLANEOUS NON-UTILITY EXPENSES			(26,015)	(26,015)
INTEREST EXPENSE			(659,992)	(659,992)
NET INCOME BEFORE INCOME TAXES			$952,816	$952,816
Add:				
Accreation of Deferred Credit			241,707	241,707
(Reduces Book Depreciation)				
Deduct: Qualified Domestic Production				$0
Sub-Total			1,194,523	1,194,523
LESS:				
DEPRECIATION - EXCESS				
	PA	FED		
TAX	$1,801,554	$1,426,700		
BOOK	1,367,250	1,367,250		
	$434,304	$59,450	(434,304)	(252,325)
Taxable Income			760,219	942,198
	PA CNI	9.99%	$75,946	
	Federal Tax	34%		$320,347
Federal Income Tax Liability				$0

Columbia Water Company

Regulatory Assessments

Revenues at Present Rates (Going-Level)		$7,528,572
Assessment Factors:		
PA. P.U.C.	0.004800773653	$36,143
Consumer Advocate	0.001428143830	10,752
Small Business Advocate	0.000287052829	2,161
Damage Prevention Committee	0.000057385134	432

Regulatory Assessments at Present Rates (Going-Level)		$49,488
Regulatory Assessments (Per Books)		46,202

Regulatory Assessments Adjustment		$3,286
		=======

Columbia Water Company
Consolidated Columbia and Marietta Divisions
Income Tax Calculations
Year Ended December 31, 2023 at Proposed Rates

			PA	FEDERAL
OPERATING REVENUES			$8,528,472	$8,528,472
OPERATING EXPENSES			(4,277,665)	(4,277,665)
DEPRECIATION EXPENSE			(1,367,250)	(1,367,250)
AMORTIZATION EXPENSE			-	-
REGULATORY ASSESSMENTS			(56,060)	(56,060)
PAYROLL TAXES			(120,511)	(120,511)
PA CAPITAL STOCK TAX			-	-
PUBLIC UTILITY REALTY TAX			(73,910)	(73,910)
PROPERTY TAXES			(4,211)	(4,211)
STATE CORPORATE LOAN TAX			-	-
SUBTOTAL NET OPERATING INCOME BEFORE INCOME TAXES			$2,628,865	$2,628,865
NON-OPERATING INCOME & EXPENSES:				
MERCHANDISING SALES & JOBBING WORK (NET)			-	-
INTEREST & DIVIDEND INCOME				
NON-UTILITY			4,700	
MISCELLANEOUS NON-UTILITY EXPENSES			(25,300)	(25,300)
INTEREST EXPENSE			(659,992)	(659,992)
NET INCOME BEFORE INCOME TAXES			$1,948,273	$1,943,573
LESS:				
ACCREATION OF DEFERRED CREDIT			241,707	241,707
Sub-Total			$2,189,980	$2,185,280
LESS:				
DEPRECIATION - EXCESS				
	PA	FED		
TAX	$1,801,554	$1,426,700		
BOOK	1,367,250	1,367,250		
	$434,304	$59,450	(434,304)	(59,450)
Taxable Income			$1,755,676	$2,125,830
	PA CNI	8.99%	**$157,835**	(157,835)
	Fed tax	34.00%		**$669,118**
Federal Income Tax Liability				$0

The Company will not have a federal income tax liability for the next three (3) years due to tax loss carry-forwards.

Columbia Water Company

Regulatory Assessments

Revenues at Proposed Rates		$8,528,472
Assessment Factors:		
PA. P.U.C.	0.004800773653	$40,943
Consumer Advocate	0.001428143830	12,180
Small Business Advocate	0.000287052829	2,448
Damage Prevention Committee	0.000057385134	489

Regulatory Assessments at Proposed Rates		$56,060
Regulatory Assessments at Present Rates (Going-Level)		46,202

Regulatory Assessments Adjustment		$9,858
		=======

Columbia Water Company
Cost of Capital and Fair Rate of Return
Pro Forma at December 31, 2023

Type of Capital:	Ratio	Cost Rate	Weighted Cost Rate
Debt	36.66%	3.15%	1.15%
Common Equity	63.34%	11.25%	7.13%
	---		---
Total Capital	100.00%		8.28%
	====		=====

Witness Providing the Support for the Overall Rate of Return Calculation:

Dylan W. D'Ascendis, Partner
ScottMadden Management Consultants
3000 Atrium Way Suite 200
Mount Laurel, NJ 08054

Columbia Water Company

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DISTRIBUTION OF OPERATING EXPENSES

ACCOUNT NAME	Year End 12/31/2023	.1 Source of Supply & Pumping Expenses-	.2 Source of Supply & Pumping Expenses-	.3 Water Treatment Expenses- Operations	.4 Water Treatment Expenses- Maintenance	.5 Transmission & Distribution Expenses- Operations	.6 Transmission & Distribution Expenses- Maintenance	.7 Customer Accounts Expense	.8 Administrative & General Expenses
Salaries and Wages - Employees	1,512,200	180,834	3,356	93,175	133,146	220,830	220,181	262,828	397,850
Salaries and Wage - Offices, Directors & Majority	37,500	-	-	-	-	-	-	-	37,500
Employee Pensions & Benefits	397,801	47,570	883	24,511	35,026	58,092	57,921	69,140	104,659
Purchased Water	0	-	-	-	-	-	-	-	-
Purchased Power	224,530	-	-	168,398	-	56,133	-	-	-
Chemicals	255,710	-	-	255,710	-	-	-	-	-
Materials and Supplies	432,400	-	109	77,271	69,196	69,928	188,005	5,502	22,388
Contractual Services - Engineering	89,190	-	-	-	-	-	-	-	89,190
Contractual Services - Accounting	35,700	-	-	-	-	-	-	-	35,700
Contractual Services - Legal	31,000	-	-	-	-	-	-	-	31,000
Contractual Services - Management Fees	147,000	-	147,000	-	-	-	-	-	-
Contractual Services - Testing	37,633	-	37,633	-	-	-	-	-	-
Contractual Services - Other Maintenance	300,790	-	54,777	-	59,299	91,604	-	7,319	87,792
Rental of Building/Real Property	68,000	-	-	-	-	-	-	-	68,000
Transportation Expenses	99,500	-	-	-	-	-	-	-	99,500
Insurance - Vehicle	0	-	-	-	-	-	-	-	-
Insurance - General Liability	223,386	-	-	-	-	-	-	-	223,386
Insurance - Workman's Compensation	1,483	-	-	-	-	-	-	-	1,483
Regulatory Commission Expenses -	0	-	-	-	-	-	-	-	-
Normalization of Rate Case Expense	130,777	-	-	-	-	-	-	-	130,777
Bad Debt Expense	11,800	-	-	-	-	-	-	11,800	-
Miscellaneous Expenses	241,265	13,652	14,570	37,003	17,732	29,682	27,860	21,314	79,451
Total Water Utility Expenses	4,277,665	242,056	258,328	656,067	314,398	526,269	493,968	377,903	1,408,676

ALLOCATION OF O&M EXPENSES

	Total	Allocat. Symbol	WATER SALES Percent	WATER SALES Amount	FIRE PROTECTION Percent	FIRE PROTECTION Amount	CUSTOMER Percent	CUSTOMER Amount
Operation & Maintenance								
Source of Supply & Pumping	500,384	B	72.9%	364,545	27.1%	135,839	0.0%	0
Water Treatment	970,465	B	72.9%	707,013	27.1%	263,452	0.0%	0
Transmission & Distribution	1,020,237	B1	58.3%	594,619	21.7%	221,571	20.0%	204,047
Customer Accounts	377,903	C	0.0%	0	0.0%	0	100.0%	377,903
Administrative & General	1,408,676	G	58.1%	818,094	21.6%	304,844	20.3%	285,738
Total	4,277,665	G	58.1%	2,484,271	21.6%	925,706	20.3%	867,688

ALLOCATION OF PLANT INVESTMENT

	12/31/2023	Allocat.	WATER SALES		FIRE PROTECTION		CUSTOMER	
	Total	Symbol	Percent	Amount	Percent	Amount	Percent	Amount
Plant Investment								
Organization	14,295	R	73.1%	10,445	32.5%	4,646	-5.6%	-795
Franchises	366,160	R	73.1%	267,545	32.5%	118,990	-5.6%	-20,375
Land & Land Rights	-							
Supply & Pumping	328,048	B	72.9%	238,993	27.1%	89,055	0.0%	0
Water Treatment	-	B	72.9%	0	27.1%	0	0.0%	0
Transm & Distrib	341,623	B	72.9%	248,883	27.1%	92,740	0.0%	0
General	14,078	R	73.1%	10,286	32.5%	4,575	-5.6%	-783
Structures & Improvements								
Supply & Pumping	1,171,433	B	72.9%	853,424	27.1%	318,009	0.0%	0
Water Treatment	1,541,755	B	72.9%	1,123,215	27.1%	418,540	0.0%	0
Transm & Distrib	5,156,950	B	72.9%	3,756,994	27.1%	1,399,957	0.0%	0
General	577,536	R	73.1%	421,993	32.5%	187,681	-5.6%	-32,138
Collecting & Impounding Reserv.	-	A	99.5%	0	0.5%	0	0.0%	0
Lake, River & Other Intake	358,772	A	99.5%	356,978	0.5%	1,794	0.0%	0
Wells & Springs	172,800	A	99.5%	171,936	0.5%	864	0.0%	0
Infiltration Galleries & Tunnels	-	A	99.5%	0	0.5%	0	0.0%	0
Supply Mains	658,452	A	99.5%	655,160	0.5%	3,292	0.0%	0
Power Generation Equipment	799,520	B	72.9%	582,474	27.1%	217,046	0.0%	0
Pumping Equipment	1,108,516	B	72.9%	807,587	27.1%	300,929	0.0%	0
Purification System	1,276,056	B	72.9%	929,645	27.1%	346,411	0.0%	0
Distribution Reserv. & Standpipes	4,325,348	S	50.0%	2,162,674	50.0%	2,162,674	0.0%	0
Transmission Mains	-	B	72.9%	0	27.1%	0	0.0%	0
Transmission & Distribution Mains	21,889,557	B	72.9%	15,947,202	27.1%	5,942,355	0.0%	0
Services	2,816,299	C	0.0%	0	0.0%	0	100.0%	2,816,299
Meters & Meter Installation	5,822,093	C	0.0%	0	0.0%	0	100.0%	5,822,093
Hydrants	1,336,351	H	0.5%	6,682	99.5%	1,329,670	0.0%	0
Other Plant & Misc. Equipment	1,138,096	R	73.1%	831,582	32.5%	369,845	-5.6%	-63,330
Office Furniture & Equipment	366,838	R	73.1%	268,040	32.5%	119,211	-5.6%	-20,413
Transportation Equipment	731,878	R	73.1%	534,767	32.5%	237,837	-5.6%	-40,726
Stores Equipment	8,856	R	73.1%	6,471	32.5%	2,878	-5.6%	-493
Tools, Shop & Garage Equip.	297,850	R	73.1%	217,632	32.5%	96,792	-5.6%	-16,574
Laboratory Equipment	47,353	A	99.5%	47,116	0.5%	237	0.0%	0
Power Operated Equipment	548,850	R	73.1%	401,033	32.5%	178,359	-5.6%	-30,541
Communications Equipment	194,639	R	73.1%	142,218	32.5%	63,251	-5.6%	-10,831
Miscellaneous Equipment	190,968	R	73.1%	139,536	32.5%	62,059	-5.6%	-10,627
Other Tangible	17,879	R	73.1%	13,064	32.5%	5,810	-5.6%	-995
Total Plant In Service	53,618,850	R	58.1%	31,153,575	26.3%	14,075,505	15.6%	8,389,770

ALLOCATION OF PLANT INVESTMENT

Plus:								
Materials & Supplies	0	R	73.1%	0	32.5%	0	-5.6%	0
Cash Working Capital	331,006	R	73.1%	241,859	32.5%	107,566	-5.6%	-18,419
Corp Allocation	0	R	73.1%	0	32.5%	0	-5.6%	0
Less:								
Depreciation Reserve	(25,896,966)	D	42.1%	-10,897,810	19.6%	-5,066,776	38.4%	-9,932,380
Contributions	(227,400)	R	73.1%	-166,156	32.5%	-73,898	-5.6%	12,654
Deferred Federal Income Taxes	-	R	73.1%	0	32.5%	0	-5.6%	0
Advances	-	R	73.1%	0	32.5%	0	-5.6%	0
TOTAL RATE BASE	27,825,490			20,331,468		9,042,397		-1,548,376

ALLOCATION OF DEPRECIATION EXPENSE

	Pro Forma	Allocat.	WATER SALES		FIRE PROTECTION		CUSTOMER	
	Total	Symbol	Percent	Amount	Percent	Amount	Percent	Amount
Depreciation								
Structures & Improvements								
Supply & Pumping	110,837	B	72.9%	80,748	27.1%	30,089	0.0%	0
Water Treatment	34,227	B	72.9%	24,935	27.1%	9,292	0.0%	0
Transm & Distrib	100,674	B	72.9%	73,344	27.1%	27,330	0.0%	0
General	14,612	D	42.1%	6,149	19.6%	2,859	38.4%	5,604
Collecting & Impounding Reserv.	-	A	99.5%	0	0.5%	0	0.0%	0
Lake, River & Other Intake	6,817	A	99.5%	6,783	0.5%	34	0.0%	0
Wells & Springs	-	A	99.5%	0	0.5%	0	0.0%	0
Infiltration Galleries & Tunnels	-	A	99.5%	0	0.5%	0	0.0%	0
Supply Mains	8,184	A	99.5%	8,143	0.5%	41	0.0%	0
Power Generation Equipment	31,101	B	72.9%	22,658	27.1%	8,443	0.0%	0
Pumping Equipment	30,653	B	72.9%	22,332	27.1%	8,321	0.0%	0
Purification Equipment	28,680	B	72.9%	20,894	27.1%	7,786	0.0%	0
Distribution Reserv. & Standpipes	98,169	S	50.0%	49,085	50.0%	49,085	0.0%	0
Transmission Mains	-	B	72.9%	0	27.1%	0	0.0%	0
Transmission & Distribution Mains	378,043	B	72.9%	275,416	27.1%	102,627	0.0%	0
Services	143,345	C	0.0%	0	0.0%	0	100.0%	143,345
Meters & Meter Installation	389,703	C	0.0%	0	0.0%	0	100.0%	389,703
Hydrants	29,018	H	0.5%	145	99.5%	28,873	0.0%	0
Other Plant & Misc. Equipment	-	D	42.1%	0	19.6%	0	38.4%	0
Office Furniture & Equipment	4,730	D	42.1%	1,990	19.6%	925	38.4%	1,814
Transportation Equipment	51,079	D	42.1%	21,495	19.6%	9,994	38.4%	19,591
Tools, Shop & Garage Equip.	2,684	D	42.1%	1,129	19.6%	525	38.4%	1,029
Laboratory Equipment	379	A	99.5%	377	0.5%	2	0.0%	0
Power Operated Equipment	35,950	D	42.1%	15,128	19.6%	7,034	38.4%	13,788
Communications Equipment	10,764	D	42.1%	4,530	19.6%	2,106	38.4%	4,128
Miscellaneous Equipment	8,375	D	42.1%	3,524	19.6%	1,639	38.4%	3,212
Other Tangible Plant	77,956	D	42.1%	32,805	19.6%	15,252	38.4%	29,899
Total Depreciation	1,595,981	D	42.1%	671,611	19.6%	312,256	38.4%	612,114

SUMMARY OF COST OF SERVICE

	Total	Allocat.	WATER SALES		FIRE PROTECTION		CUSTOMER	
	Cost of Service	Symbol	Percent	Amount	Percent	Amount	Percent	Amount
Operation & Maintenance	4,277,665	G	58.1%	2,484,271	21.6%	925,706	20.3%	867,688
Depreciation	1,368,581	D	42.1%	575,918	19.6%	267,765	38.4%	524,898
Return	2,412,413	R	73.1%	1,762,697	32.5%	783,957	-5.6%	-134,241
Taxes Other Than Income	198,632	E	59.8%	118,876	24.5%	48,740	15.6%	31,016
Taxes - Income	212,238	E	59.8%	127,019	24.5%	52,079	15.6%	33,141
Regulatory Assessments	58,789	E	59.8%	35,184	24.5%	14,426	15.6%	9,180
Total Expenses	8,528,318	E	59.8%	5,103,964	24.5%	2,092,673	15.6%	1,331,682
Less East Donegal & PENNVEST	-1,821,744	E	59.8%	-1,090,264	24.5%	-447,018	15.6%	-284,462
Total Cost of Service	6,706,574			4,013,700		1,645,654		1,047,219

EXPLANATION OF ALLOCATION SYMBOLS

	Water Service	Fire Prot.	Customer	Total	
Symbol A	99.5%	0.5%	0.0%	100.0%	Facilities used to meet average demands
Symbol B	72.9%	27.1%	0.0%	100.0%	Facilities Used for Maximum Day plus Fire
		Gal/Day	Percent		
	Maximum Day	3,864,456	72.9%		
	Fire Demand	1,440,000	27.1%		*One 4 hour fire @ 3,500 gpm and One 4 hour fire @ 2,500 GPM
	Max Day Plus Fire	5,304,456	100.0%		
Symbol B1	58.3%	21.7%	20.0%	100.0%	Based on B above but portion related to Meters/Services assigned to Customer
Symbol C	0.0%	0.0%	100.0%	100.0%	All Customer Service
Symbol D	42.1%	19.6%	38.4%	100.0%	Based on all allocable Depreciation Items
Symbol E	59.8%	24.5%	15.6%	100.0%	Based on all allocable expenses
Symbol G	58.1%	21.6%	20.3%	100.0%	Based on all allocable O&M Expenses
Symbol H	0.5%	99.5%	0.0%	100.0%	For Hydrants
Symbol R	73.1%	32.5%	-5.6%	100.0%	Based on all allocable Utility Plant Items
Symbol S	50.0%	50.0%	0.0%	100.0%	For Storage Facilities

Columbia Water Company

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UNITS OF SERVICE

Meters & Bills

			Meter Equivalents		Demand Equivalents		Pro Forma/Adjusted # of Meters				
Monthly	No. of Meters	No. of Bills	Equiv. Factor	Meter Equivs.	Equiv. Factor	Dmnd Equivs.	Res	Com	Ind	Public Auth	Total
5/8"	10,058	120,696	1.0	10,058	1.0	10,058	9,787	250	11	10	10,058
3/4"	79	948	1.5	119	1.5	119	36	42	-	1	79
1"	170	2,040	2.5	425	2.5	425	82	71	7	10	170
1 1/2"	70	840	5.0	350	5.0	350	4	56	3	7	70
2"	144	1,728	8.0	1,152	8.0	1,152	15	104	8	17	144
3"	17	204	16.0	272	16.0	272	6	8	1	2	17
4"	16	192	25.0	400	25.0	400	-	8	5	3	16
6"	2	24	50.0	100	50.0	100	-	-	2	-	2
8"	-	-	80.0	-	80.0	-	-	-	-	-	-
	10,556	126,672		12,876		12,876	9,930	539	37	50	10,556

Metered Water Consumption

	Block (Kgal/month)	Kgal	Residential	Commercial	Industrial	Public Auth	Total
First	10	464,473	428,788	31,369	2,129	2,187	464,473
Next	240	150,402	47,447	88,151	8,717	6,087	150,402
Over	250	168,934	9,145	25,186	131,754	2,849	168,934
		783,809	485,380	144,706	142,600	11,123	783,809

Size	Number	Factor *	Equivs.	Percent
Public				
Columbia	700			
Marietta	116			
Hydrants	816	111.3	90,829.7	88.94%
Private				
up to 2"	24	6.2	148.6	
3"	0	18.0	0.0	
4"	13	38.3	498.2	
6"	47	111.3	5,231.6	
8"	13	237.2	3,083.7	
10"	0	426.6	0.0	
12"	0	689.0	0.0	
Addtl Hydrant	21	111.3	2,337.5	
Subtotal	118		11,299.5	11.06%
Total	934		102,129.3	100.00%

* Nominal size to the 2.63 power per Hazen-Williams equation

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CALCULATION OF COST OF SERVICE FIRE CHARGES

Total Fire Protection Allocation $ 1,645,654 (See DF-2)

	Percent *	Revenue Required
Public Fire Service	88.94%	$1,463,580
Private Fire Service	11.06%	$182,075
	---	---
Total	100.0%	$1,645,654

* From Units of Service DF-3

Public Fire Service

Allocated Cost	$1,463,580	
--- =	--- =	$2,056.00 per hydrant per year
Number of Hydrants	712	

Private Fire Service

Allocated Cost	$182,075	
--- =	--- =	$16.11 per 1" equivalent per year
Number of Equivs	11,299.5	

Service Size	Factor	Demand Charge/Yr	Billing Charge	Annual Charge
up to 2"	6.2	$99.75	$2.16	$101.91
3"	18.0	$289.75	$2.16	$291.91
4"	38.3	$617.46	$2.16	$619.62
6"	111.3	$1,793.60	$2.16	$1,795.76
8"	237.2	$3,822.21	$2.16	$3,824.37
10"	426.6	$6,873.67	$2.16	$6,875.83
12"	689.0	$11,102.87	$2.16	$11,105.03
Addtl Hydrant	111.3	$1,793.60	$2.16	$1,795.76

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PROPOSED NEW FIRE SERVICE CHARGES

Service Size	Annual COS Charge/Year	Proposed Charge/Year	Annual Revenue COS Rates	Annual Revenue Proposed Rates
Private Fire Service				
up to 2"	$101.91	$101.91	$2,446	$2,446
3"	$291.91	$271.40	$0	$0
4"	$619.62	$542.05	$8,055	$7,047
6"	$1,795.76	$767.94	$84,401	$36,093
8"	$3,824.37	$1,409.34	$49,717	$18,321
10"	$6,875.83	$2,524.13	$0	$0
12"	$11,105.03	$4,069.09	$0	$0
Addtl Hydrant	$1,795.76	$668.46	$37,711	$14,038
			$182,329	$77,945
Public Fire Service				
per hydrant	$2,056.00	$514.00	$1,677,696	$419,424

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ALLOCATION OF CUSTOMER O&M EXPENSES

	Customer Total *	Allocat. Symbol	METERS/SERVICES Percent	METERS/SERVICES Amount	BILLINGS Percent	BILLINGS Amount
Operation & Maintenance						
Trans & Distrib	204,047	M	100.0%	204,047	0.0%	0
Customer Accounts	377,903	S	33.0%	124,708	67.0%	253,195
Administrative & General	285,738	P	56.5%	161,419	43.5%	124,319
Total	867,688	P	56.5%	490,174	43.5%	377,514

ALLOCATION OF CUSTOMER PLANT INVESTMENT

	Customer Total	Allocat. Symbol	METERS/SERVICES Percent	METERS/SERVICES Amount	BILLINGS Percent	BILLINGS Amount
Plant Investment						
Organization	-795	Q	100.2%	-797	-0.2%	2
Franchises	-20,375	Q	100.2%	-20,424	-0.2%	48
Land & Land Rights - General	-783	Q	100.2%	-785	-0.2%	2
Structures & Improvements - Gen'l	-32,138	Q	100.2%	-32,214	-0.2%	76
Services	2,816,299	M	100.0%	2,816,299	0.0%	0
Meters & Meter Installation	5,822,093	M	100.0%	5,822,093	0.0%	0
Other Plant & Misc. Equipment	-63,330	Q	100.2%	-63,480	-0.2%	150
Office Furniture & Equipment	-20,413	L	0.0%	0	100.0%	-20,413
Transportation Equipment	-40,726	Q	100.2%	-40,823	-0.2%	96
Stores Equipment	-493	Q	100.2%	-494	-0.2%	1
Tools, Shop & Garage Equip.	-16,574	Q	100.2%	-16,613	-0.2%	39
Laboratory Equipment	0	Q	100.2%	0	-0.2%	0
Power Operated Equipment	-30,541	Q	100.2%	-30,614	-0.2%	72
Communications Equipment	-10,831	Q	100.2%	-10,857	-0.2%	26
Miscellaneous Equipment	-10,627	Q	100.2%	-10,652	-0.2%	25
Other Tangible	-995	Q	100.2%	-997	-0.2%	2
Total Cust. Plant In Service	8,389,770	Q	100.2%	8,409,642	-0.2%	-19,873

ALLOCATION OF CUSTOMER DEPRECIATION

	Customer Total	Allocat. Symbol	METERS/SERVICES Percent	METERS/SERVICES Amount	BILLINGS Percent	BILLINGS Amount
Depreciation						
Structures & Improvements - Gen'l	5,604	T	99.7%	5,585	0.3%	19
Services	143,345	M	100.0%	143,345	0.0%	0
Meters & Meter Installation	389,703	M	100.0%	389,703	0.0%	0
Other Plant & Misc. Equipment	0	T	99.7%	0	0.3%	0
Office Furniture & Equipment	1,814	L	0.0%	0	100.0%	1,814
Transportation Equipment	19,591	T	99.7%	19,524	0.3%	66
0	0	T	99.7%	0	0.3%	0
Tools, Shop & Garage Equip.	1,029	T	99.7%	1,026	0.3%	3
Laboratory Equipment	0	T	99.7%	0	0.3%	0
Power Operated Equipment	13,788	T	99.7%	13,741	0.3%	47
Communications Equipment	4,128	T	99.7%	4,114	0.3%	14
Miscellaneous Equipment	3,212	T	99.7%	3,201	0.3%	11
Other Tangible Plant	29,899	T	99.7%	29,797	0.3%	101
Total Depreciation	612,114	T	99.7%	610,038	0.3%	2,076

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SUMMARY OF CUSTOMER EXPENSE ALLOCATIONS

	Customer Total	Allocat. Symbol	METERS/SERVICES Percent	METERS/SERVICES Amount	BILLINGS Percent	BILLINGS Amount
Operation & Maintenance	867,688	P	56.5%	490,174	43.5%	377,514
Depreciation	524,898	T	99.7%	523,118	0.3%	1,780
Return	-134,241	Q	100.2%	-134,559	-0.2%	318
Taxes Other Than Income	31,016	U	50.0%	15,508	50.0%	15,508
Taxes - Income	33,141	U	50.0%	16,570	50.0%	16,570
Regulatory Assessments	9,180	U	50.0%	4,590	50.0%	4,590
Total Expenses	1,331,682	U	50.0%	915,401	50.0%	416,280
Less Non-Operating Revenues	-284,462	U	50.0%	-142,231	50.0%	-142,231
Total Cost of Service	1,047,219			773,170		274,049

Explanation of Allocation Symbols

	Meters	Billings	Total	
Symbol L	0.0%	100.0%	100.0%	Billing & Customer Service
Symbol M	100.0%	0.0%	100.0%	Meter/Service Related
Symbol P	56.5%	43.5%	100.0%	Based on all other Customer Related O&M
Symbol Q	100.2%	-0.2%	100.0%	Based on all other Customer Related Plant
Symbol S	33.0%	67.0%	100.0%	For Customer Accts - 33% related to meters, balance billing
Symbol T	99.7%	0.3%	100.0%	Based on all other Customer Related Depreciation
Symbol U	50.0%	50.0%	100.0%	Based on all allocable expenses

CALCULATION OF CUSTOMER CHARGES

BILLING CHARGE

Billing Cost	$274,049		
---------- =	---------- =	$2.160	per billing
No. of Billings	126,790		

METER/SERVICE CHARGE

Meter/Service Cost	$773,170		
---------- =	---------- =	$60.050	per equivalent per year
No. of Equivs.	12,875.5		

PORTION OF FIXED COSTS

Reallocation of Public Fire Protection	$1,258,272		
---------- =	---------- =	$97.726	per equivalent per year
No. of Equivs.	12,875.5		

COST OF SERVICE METER CHARGES

Monthly	Billing Charge	Meter Charge	Water Charge*	Ready to Serve	Total Charge
5/8"	$2.160	$5.004	$0.000	$8.14	$15.31
3/4"	$2.160	$7.506	$0.000	$12.22	$21.88
1"	$2.160	$12.510	$0.000	$20.36	$35.03
1 1/2"	$2.160	$25.021	$0.000	$40.72	$67.90
2"	$2.160	$40.033	$0.000	$65.15	$107.34
3"	$2.160	$80.066	$0.000	$130.30	$212.53
4"	$2.160	$125.104	$0.000	$203.60	$330.86
6"	$2.160	$250.207	$0.000	$407.19	$659.56
8" and up	$2.160	$400.332	$0.000	$651.51	$1,054.00

ALLOCATION OF WATER O&M COSTS

	Water Total	Allocat. Symbol	BASE Percent	BASE Amount	MAXIMUM DAY Percent	MAXIMUM DAY Amount	MAXIMUM HOUR Percent	MAXIMUM HOUR Amount
Operation & Maintenance								
Source of Supply & Pumping	364,545	BB1	61.1%	222,857	38.9%	141,688	0.0%	0
Water Treatment	707,013	BB1	61.1%	432,218	38.9%	274,795	0.0%	0
Transmission & Distribution	594,619	BB	36.8%	218,873	23.4%	139,153	39.8%	236,593
Customer Accounts	0	CC	100.0%	0	0.0%	0	0.0%	0
Administrative & General	818,094	GG	51.6%	421,801	32.8%	268,171	15.7%	128,122
Total	2,484,271	GG	52.2%	1,295,750	33.2%	823,806	14.7%	364,715

ALLOCATION OF WATER PLANT INVESTMENT

	Water Total	Allocat. Symbol	BASE Percent	BASE Amount	MAXIMUM DAY Percent	MAXIMUM DAY Amount	MAXIMUM HOUR Percent	MAXIMUM HOUR Amount
Plant Investment								
Organization	10,445	RR	40.6%	4,238	26.8%	2,800	32.6%	3,407
Franchises	267,545	RR	40.6%	108,548	26.8%	71,726	32.6%	87,271
Land & Land Rights								
Supply & Pumping	238,993	BB1	61.1%	146,103	38.9%	92,889	0.0%	0
Water Treatment	0	BB1	61.1%	0	38.9%	0	0.0%	0
Transm & Distrib	248,883	BB	36.8%	91,611	23.4%	58,244	39.8%	99,028
General	10,286	RR	40.6%	4,173	26.8%	2,758	32.6%	3,355
Structures & Improvements								
Supply & Pumping	853,424	BB1	61.1%	521,724	38.9%	331,700	0.0%	0
Water Treatment	1,123,215	BB1	61.1%	686,655	38.9%	436,560	0.0%	0
Transm & Distrib	3,756,994	BB	36.8%	1,382,912	23.4%	879,212	39.8%	1,494,870
General	421,993	RR	40.6%	171,211	26.8%	113,132	32.6%	137,650
Collecting & Impounding Res	0	AA	100.0%	0	0.0%	0	0.0%	0
Lake, River & Other Intake	356,978	BB1	61.1%	218,231	38.9%	138,747	0.0%	0
Wells & Springs	171,936	BB1	61.1%	105,109	38.9%	66,826	0.0%	0
Infiltration Galleries & Tunnel	0	BB1	61.1%	0	38.9%	0	0.0%	0
Supply Mains	655,160	BB1	61.1%	400,519	38.9%	254,641	0.0%	0
Power Generation Equipment	582,474	BB1	61.1%	356,084	38.9%	226,390	0.0%	0
Pumping Equipment	807,587	BB1	61.1%	493,702	38.9%	313,885	0.0%	0
Purification System	929,645	BB1	61.1%	568,320	38.9%	361,325	0.0%	0
Distribution Reserv. & Standp	2,162,674	SS	0.0%	0	36.0%	779,402	64.0%	1,383,272
Transmission Mains	0	BB	36.8%	0	23.4%	0	39.8%	0
Transmission & Distribution M	15,947,202	BB	36.8%	5,870,006	23.4%	3,731,964	39.8%	6,345,232
Services	0	CC	100.0%	0	0.0%	0	0.0%	0
Meters & Meter Installation	0	CC	100.0%	0	0.0%	0	0.0%	0

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ALLOCATION OF WATER PLANT INVESTMENT

Hydrants	6,682	AA	100.0%	6,682	0.0%	0	0.0%	0
Other Plant & Misc. Equipme	831,582	RR	40.6%	337,389	26.8%	222,939	32.6%	271,254
Office Furniture & Equipment	268,040	RR	40.6%	108,749	26.8%	71,859	32.6%	87,432
Transportation Equipment	534,767	RR	40.6%	216,966	26.8%	143,366	32.6%	174,436
Stores Equipment	6,471	RR	40.6%	2,625	26.8%	1,735	32.6%	2,111
Tools, Shop & Garage Equip.	217,632	RR	40.6%	88,298	26.8%	58,345	32.6%	70,990
Laboratory Equipment	47,116	RR	40.6%	19,116	26.8%	12,631	32.6%	15,369
Power Operated Equipment	401,033	RR	40.6%	162,707	26.8%	107,513	32.6%	130,813
Communications Equipment	142,218	RR	40.6%	57,701	26.8%	38,127	32.6%	46,390
Miscellaneous Equipment	139,536	RR	40.6%	56,613	26.8%	37,408	32.6%	45,515
Other Tangible	13,064	RR	40.6%	5,300	26.8%	3,502	32.6%	4,261
Total Plant In Service	31,153,575	RR	39.1%	12,191,293	27.5%	8,559,627	33.4%	10,402,655
Plus:								
Materials & Supplies	0	RR	40.6%	0	26.8%	0	32.6%	0
Cash Working Capital	241,859	RR	40.6%	98,127	26.8%	64,840	32.6%	78,892
Corp Allocation	0	RR	40.6%	0	26.8%	0	32.6%	0
Less:								
Depreciation Reserve	-10,897,810	DD	44.8%	-4,885,488	29.5%	-3,210,931	25.7%	-2,801,391
Contributions	-166,156	GG	51.6%	-85,668	32.8%	-54,466	15.7%	-26,022
Deferred Federal Income Tax	0	RR	40.6%	0	26.8%	0	32.6%	0
Advances	0	RR	40.6%	0	26.8%	0	32.6%	0
FAS 87	0	RR	40.6%	0	26.8%	0	32.6%	0
FAS 106	0	RR	40.6%	0	26.8%	0	32.6%	0
Adjust. to Equal Projected Ra	0	RR	40.6%	0	26.8%	0	32.6%	0
TOTAL RATE BASE	20,331,468			7,318,264		5,359,070		7,654,135

ALLOCATION OF WATER DEPRECIATION

	Water Total	Allocat. Symbol	BASE Percent	BASE Amount	MAXIMUM DAY Percent	MAXIMUM DAY Amount	MAXIMUM HOUR Percent	MAXIMUM HOUR Amount
Depreciation								
Structures & Improvements								
Supply & Pumping	80,748	BB1	61.1%	49,364	38.9%	31,384	0.0%	0
Water Treatment	24,935	BB1	61.1%	15,244	38.9%	9,692	0.0%	0
Transm & Distrib	73,344	BB	36.8%	26,997	23.4%	17,164	39.8%	29,183
General	6,149	DD	44.8%	2,757	29.5%	1,812	25.7%	1,581
Collecting & Impounding Res	0	AA	100.0%	0	0.0%	0	0.0%	0
Lake, River & Other Intake	6,783	BB1	61.1%	4,147	38.9%	2,636	0.0%	0
Wells & Springs	0	BB1	61.1%	0	38.9%	0	0.0%	0
Infiltration Galleries & Tunnel	0	BB1	61.1%	0	38.9%	0	0.0%	0
Supply Mains	8,143	BB1	61.1%	4,978	38.9%	3,165	0.0%	0
Power Generation Equipment	22,658	BB1	61.1%	13,852	38.9%	8,806	0.0%	0
Pumping Equipment	22,332	BB1	61.1%	13,652	38.9%	8,680	0.0%	0
Purification Equipment	20,894	BB1	61.1%	12,773	38.9%	8,121	0.0%	0
Distribution Reserv. & Standp	49,085	SS	0.0%	0	36.0%	17,689	64.0%	31,395
Transmission Mains	0	BB	36.8%	0	23.4%	0	39.8%	0
Transmission & Distribution M	275,416	BB	36.8%	101,378	23.4%	64,453	39.8%	109,585
Services	0	CC	100.0%	0	0.0%	0	0.0%	0
Meters & Meter Installation	0	CC	100.0%	0	0.0%	0	0.0%	0
Hydrants	145	AA	100.0%	145	0.0%	0	0.0%	0
Other Plant & Misc. Equipme	0	DD	44.8%	0	29.5%	0	25.7%	0
Office Furniture & Equipment	1,990	DD	44.8%	892	29.5%	586	25.7%	512
Transportation Equipment	21,495	DD	44.8%	9,636	29.5%	6,333	25.7%	5,525
0	0	DD	44.8%	0	29.5%	0	25.7%	0

ALLOCATION OF WATER DEPRECIATION

Tools, Shop & Garage Equip.	1,129	DD	44.8%	506	29.5%	333	25.7%	290
Laboratory Equipment	377	DD	44.8%	169	29.5%	111	25.7%	97
Power Operated Equipment	15,128	DD	44.8%	6,782	29.5%	4,457	25.7%	3,889
Communications Equipment	4,530	DD	44.8%	2,031	29.5%	1,335	25.7%	1,164
Miscellaneous Equipment	3,524	DD	44.8%	1,580	29.5%	1,038	25.7%	906
Other Tangible Plant	32,805	DD	44.8%	14,706	29.5%	9,666	25.7%	8,433
Total Depreciation	671,611	DD	41.9%	281,589	29.4%	197,462	28.7%	192,560

SUMMARY OF WATER EXPENSE ALLOCATIONS

	Water	Allocat.	BASE		MAXIMUM DAY		MAXIMUM HOUR	
	Total	Symbol	Percent	Amount	Percent	Amount	Percent	Amount
Operation & Maintenance	2,484,271	GG	52.2%	1,295,750	33.2%	823,806	14.7%	364,715
Depreciation	575,918	DD	41.9%	241,467	29.4%	169,327	28.7%	165,124
Return	1,762,697	RR	40.6%	715,161	26.8%	472,561	32.6%	574,974
Taxes Other Than Income	118,876	EE	47.9%	56,922	30.8%	36,649	21.3%	25,304
Taxes - Income	127,019	EE	47.9%	60,822	30.8%	39,160	21.3%	27,037
Regulatory Assessments	35,184	EE	47.9%	16,847	30.8%	10,847	21.3%	7,489
Total Expenses	5,103,964	EE	46.8%	2,386,970	30.4%	1,552,351	22.8%	1,164,643
Less Non-Operating Revenues	-1,090,264	EE	47.9%	-522,062	30.8%	-336,128	21.3%	-232,074
Total Cost of Service	4,013,700			1,864,908		1,216,223		932,569

EXPLANATION OF ALLOCATION SYMBOLS

		Base	Max. Day	Max. Hour	Total	
Symbol AA		100.0%	0.0%	0.0%	100.0%	Facilities used to meet average/base demands
Symbol BB		36.8%	23.4%	39.8%	100.0%	Facilities Used for Maximum Day & Peak Hour
			Gal/Day	Percent		
	Average Day		2,147,422	31.1%		
	Max. Day Incr.		1,717,034	24.8%		
	Max. Hr. Incr.		3,047,371	44.1%		
	Max. Hour		6,911,827	100.0%		
Symbol BB1		61.1%	38.9%	0.000%	100.0%	Facilities Used for Maximum Day
			GPM	Percent		
	Average Day		1,491	55.6%		
	Max. Day Incr.		1,192	44.4%		
	Max. Hour		2,684	100.0%		
Symbol CC		100.0%	0.0%	0.0%	100.0%	All Customer Service
Symbol DD		44.8%	29.5%	25.7%	100.0%	Based on all allocable Depreciation Items
			GPM	Percent		
	Maximum Hou		4,800	44.4%		
	Fire Demand		6,000	55.6%		
	Total		10,800	100.0%		
Symbol EE		47.9%	30.8%	21.3%	100.0%	Based on all allocable expenses
Symbol GG		51.6%	32.8%	15.7%	100.0%	Based on all allocable O&M Expenses
Symbol RR		40.6%	26.8%	32.6%	100.0%	Based on all allocable Utility Plant Items
Symbol SS		0.0%	36.0%	64.0%	100.0%	For Storage Facilities
			GPD	Percent		
	Max. Day Incr.		1,717,034	36.0%		
	Peak Hr. Incr.		3,047,371	64.0%		
	Total		4,764,405	100.0%		

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SUMMARY OF CURRENT & PROPOSED WATER RATES & CHARGES

		New Rates		Existing Rates		
Service Charge:		COS Based	Proposed	Amount	COS % Change	Proposed % Change
Monthly	5/8"	$15.31	$15.31	$10.31	48%	48%
	3/4"	$21.88	$21.88	$15.49	41%	41%
	1"	$35.03	$35.03	$25.82	36%	36%
	1 1/2"	$67.90	$67.90	$51.64	31%	31%
	2"	$107.34	$107.34	$82.62	30%	30%
	3"	$212.53	$212.53	$154.89	37%	37%
	4"	$330.86	$330.86	$268.15	23%	23%
	6"	$659.56	$659.56	$516.32	28%	28%
	8"	$1,054.00	$1,054.00	$826.10	28%	28%

	New Rates		Existing Rates		
Consumption Charge	COS Based	Proposed	Amount	COS % Change	Proposed % Change
First 10 Kgal	$ 6.51	$ 6.51	$ 7.20	-10%	-10%
Next 240 Kgal	$ 3.12	$ 3.12	$ 2.77	13%	13%
Over 250 Kgal	$ 2.76	$ 2.76	$ 1.95	41%	41%
Fire Protection - Annual Charges (per year)					
Public Hydrants	$2,056.00	$514.00	$381.92	438%	35%
Private Fire Protection					
up to 2"	$101.91	$101.91	$215.40	-53%	-53%
3"	$291.91	$271.40	$215.40	36%	26%
4"	$619.62	$542.05	$430.20	44%	26%
6"	$1,795.76	$767.94	$609.48	195%	26%
8"	$3,824.37	$1,409.34	$1,118.52	242%	26%
10"	$6,875.83	$2,524.13	$2,003.28	243%	26%
12"	$11,105.03	$4,069.09	$3,229.44	244%	26%
Addtl Hydrant	$1,795.76	$668.46	$530.52	238%	26%

Columbia Water Company

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REVENUE RECONCILLIATION/CHECK

Service Charge:		Number of Bills	Cost of Service Rate	Cost of Service Revenue
Monthly	5/8"	120,696	$15.31	$1,847,856
	3/4"	948	$21.88	$20,742
	1"	2,040	$35.03	$71,461
	1 1/2"	840	$67.90	$57,036
	2"	1,728	$107.34	$185,484
	3"	204	$212.53	$43,356
	4"	192	$330.86	$63,525
	6"	24	$659.56	$15,829
	8" and up	0	$1,054.00	$0
Consumption Charge				
	Rate Block	Use (kgal)		
	First 10 Kgal	464,473	$6.51	$3,022,366
	Next 240 Kgal	150,402	$3.12	$469,129
	Over 250 Kgal	168,934	$2.76	$465,989
	Total Consumption Charges			$3,957,483

Fire Protection - Annual Charges		Cost of Service Rate	Cost of Service Revenue
Public Hydrants	712	$514.00	$365,968
Private Fire			
up to 2"	24	$101.91	$2,446
3"	0	$271.40	$0
4"	13	$542.05	$7,047
6"	47	$767.94	$36,093
8"	13	$1,409.34	$18,321
10"	0	$2,524.13	$0
12"	0	$4,069.09	$0
Addtl Hydrant	21	$668.46	$14,038
Total Private Fire			$77,945
Total Private & Public Fire			$443,913
GRAND TOTAL			$6,706,685
REQUIRED REVENUE			$6,706,574
			$111

	Existing	COS	% Change	$ Change
Columbia Division				
Volumetric Rates (per Kgal)				
First 10 Kgal	$ 7.20	$ 6.51	-9.6%	$ (0.69)
Next 240 Kgal	$ 2.77	$ 3.12	12.6%	$ 0.35
Over 250 Kgal	$ 1.95	$ 2.76	41.5%	$ 0.81
Fixed Charges (monthly)				
5/8"	$ 10.31	$ 15.31	48.5%	$ 5.00
3/4"	$ 15.49	$ 21.88	41.3%	$ 6.39
1"	$ 25.82	$ 35.03	35.7%	$ 9.21
1 1/2"	$ 51.64	$ 67.90	31.5%	$ 16.26
2"	$ 82.62	$ 107.35	29.9%	$ 24.73
3"	$ 154.89	$ 212.54	37.2%	$ 57.65
4"	$ 268.15	$ 330.87	23.4%	$ 62.72
6"	$ 516.32	$ 659.59	27.7%	$ 143.27
8"	$ 826.10	$ 1,054.05	27.6%	$ 227.95
10"	N/A	$ 1,514.18		
12"	$ 2,219.74	$ 2,828.98	27.4%	$ 609.24
Public Fire Protection (quarterly)				
Per Hydrant	$ 95.48	$ 128.50	34.6%	$ 33.02
Private Fire Protection Charges (Quarterly)				
up to 2"	$ 114.58	$ 144.37	26.0%	$ 29.79
3"	$ 143.23	$ 180.47	26.0%	$ 37.24
4"	$ 171.88	$ 216.57	26.0%	$ 44.69
6"	$ 343.74	$ 433.11	26.0%	$ 89.37
8"	$ 611.98	$ 771.09	26.0%	$ 159.11
Addtl Hydrant	$ 95.48	$ 128.50	34.6%	$ 33.02

A total bill for a typical metered residential customer using 3,800 gallons of water per month would increase from $37.67 to $40.04 per month or by 6.3%.
A total bill for a typical metered commercial customer using 28,500 gallons of water per month would increase from $149.07 to $157.81 per month or by 5.9%.
A total bill for a typical metered industrial customer using 165,000 gallons of water per month would increase from $598.10 to $789.63 per month or by 32.0%.
A total bill for a typical public authority customer using 1,600 gallons of water per month would increase from $21.83 to $25.72 per month or by 17.8%.

3800	$ 37.67	$ 40.04	6.3%
28500	$ 149.07	$ 157.81	5.9%
165000	$ 598.10	$ 789.63	32.0%
1600	$ 21.83	$ 25.72	17.8%

	Existing	COS	% Change	$ Change
Marietta Division				
Volumetric Rates (per Kgal)				
First 1 Kgal	$ 8.86	$ 6.51	-26.6%	$ (2.35)
Next 4 Kgal	$ 5.54	$ 6.51	17.5%	$ 0.97
Next 5 Kgal	$ 2.10	$ 6.51	209.9%	$ 4.41
Next 40 Kgal	$ 2.10	$ 3.12	48.5%	$ 1.02
Over 50 Kgal	$ 1.86	$ 2.76	48.3%	$ 0.90
Fixed Charges (monthly)				
5/8"	$ 8.20	$ 15.31	86.7%	$ 7.11
3/4"	$ 12.30	$ 21.88	77.9%	$ 9.58
1"	$ 20.50	$ 35.03	70.9%	$ 14.53
1 1/2"	$ 41.00	$ 67.90	65.6%	$ 26.90
2"	$ 65.60	$ 107.35	63.6%	$ 41.75
3"	$ 123.00	$ 212.54	72.8%	$ 89.54
4"	$ 205.00	$ 330.87	61.4%	$ 125.87
6"	$ 410.00	$ 659.59	60.9%	$ 249.59
8"	$ 738.00	$ 1,054.05	42.8%	$ 316.05
10"	$ 943.00	$ 1,514.18	60.6%	$ 571.18
12"	N/A	$ 2,828.98		
Public Fire Protection (quarterly)				
Per Hydrant	$ 86.82	$ 128.50	48.0%	$ 41.68
Private Fire Protection Charges (Quarterly)				
up to 2"	$ 114.58	$ 144.37	26.0%	$ 29.79
3"	$ 143.23	$ 180.47	26.0%	$ 37.24
4"	$ 171.88	$ 216.57	26.0%	$ 44.69
6"	$ 343.74	$ 433.11	26.0%	$ 89.37
8"	$ 611.98	$ 771.09	26.0%	$ 159.11
Addtl Hydrant	$ 95.48	$ 128.50	34.6%	$ 33.02

A total bill for a typical metered residential customer using 3,800 gallons of water per month would increase from $32.57 to $40.04 per month or by 22.9%.
A total bill for a typical metered commercial customer using 28,500 gallons of water per month would increase from $100.87 to $157.81 per month or by 56.4%.
A total bill for a typical metered industrial customer using 165,000 gallons of water per month would increase from $544.42 to $789.63 per month or by 45.0%.
A total bill for a typical public authority customer using 1,600 gallons of water per month would increase from $20.38 to $25.72 per month or by 26.2%.

3800	$ 32.57	$ 40.04	22.9%
28500	$ 100.87	$ 157.81	56.4%
165000	$ 544.42	$ 789.63	45.0%
1600	$ 20.38	$ 25.72	26.2%

VERIFICATION OF NOTICE AND PUBLICATION

I, David Lewis, President, Columbia Water Company, hereby verify that:

- The attached Customer Notice was delivered to the post office for mailing to all Columbia Water Company customers on April 27, 2023.
- The attached Customer Notice is posted at Columbia Water Company's office.
- The attached Media Statement was delivered to Lancaster Newspaper on April 28, 2023. Columbia Water will file proofs of publication when available.

I swear the statements above are true and correct to the best of my knowledge and belief. I understand these statements are made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

Date:

David Lewis
President
Columbia Water Company

NOTICE OF PROPOSED RATE CHANGES
COLUMBIA WATER COMPANY

To Our Customers:

Columbia Water Company is filing a request with the Pennsylvania Public Utility Commission (PUC) to increase your water rates as of June 27, 2023. This notice describes the Company's rate request, the PUC's role, and what actions you can take.

This is Columbia Water's first general rate increase in over 5 years. The main drivers of the need for this rate increase include inflationary pressure due to higher energy and material costs, supporting ongoing Commission-approved long-term infrastructure replacement programs designed to enhance safety and reliability, and reflecting capital additions the Company has placed into service since its last base rate proceeding and that are projected to be placed in service by December 31, 2023.

Columbia Water is requesting an overall rate increase of $999,900 per year. This rate increase does not apply to customers of the former East Donegal Township Municipal Authority.

If the Company's entire request is approved, customer bills would increase as follows:

COLUMBIA DIVISION

- A total bill for a typical metered residential customer using 3,800 gallons of water per month would increase from $37.67 to $40.04 per month or by 6.3%.
- A total bill for a typical metered commercial customer using 28,500 gallons of water per month would increase from $149.07 to $157.81 per month or by 5.9%.
- A total bill for a typical metered industrial customer using 165,000 gallons of water per month would increase from $598.10 to $789.63 per month or by 32.0%.
- A total bill for a typical public customer using 1,600 gallons of water per month would increase from $21.83 to $25.72 per month or by 17.8%.

MARIETTA DIVISION

- A total bill for a typical metered residential customer using 3,800 gallons of water per month would increase from $32.57 to $40.04 per month or by 22.9%.
- A total bill for a typical metered commercial customer using 28,500 gallons of water per month would increase from $100.87 to $157.81 per month or by 56.4%.
- A total bill for a typical metered industrial customer using 165,000 gallons of water per month would increase from $544.42 to $789.63 per month or by 45.0%.
- A total bill for a typical public authority customer using 1,600 gallons of water per month would increase from $20.38 to $25.72 per month or by 26.2%.

To find out your customer class or how the requested increase may affect your water bill, contact Columbia Water at (717) 684-2188. The rates requested by the company may be

found in Supplement No. 121 to Tariff Pa. P.U.C. 7. You may examine the material filed with the PUC which explains the requested increase and the reasons for it. A copy of this material is kept at Columbia Water's office.

The state agency which approves rates for public utilities is the PUC. The PUC will examine the requested rate increase and can prevent existing rates from changing until it investigates and/or holds hearings on the request. The company must prove that the requested rates are reasonable. After examining the evidence, the PUC may grant all, some, or none of the request or may reduce existing rates.

The PUC may change the amount of the rate increase or decrease requested by the utility for each customer class. As a result, the rate charged to you may be different than the rate requested by the company and shown above.

There are three ways to challenge a company's request to change its rates:

1. You can file a formal complaint. If you want a hearing before a judge, you must file a formal complaint. By filing a formal complaint, you assure yourself the opportunity to take part in hearings about the rate increase request. All complaints should be filed with the PUC before June 27, 2023. If no formal complaints are filed, the Commission may grant all, some or none of the request without holding a hearing before a judge.

2. You can send a letter telling why you object to the requested rate increase. Sometimes there is information in these letters that makes us aware of problems with the company's service or management. This information can be helpful when we investigate the rate request.

Send your letter or request for a formal complaint form to the Pennsylvania Public Utility Commission, Post Office Box 3265, Harrisburg, PA 17105-3265.

3. You can be a witness at a public input hearing. Public input hearings are held if the Commission opens an investigation of the company's rate increase request and if there is a large number of customers interested in the case. At these hearings you have the opportunity to present your views in person to the PUC judge hearing the case and the company representatives. All testimony given ''under oath'' becomes part of the official rate case record. These hearings are held in the service area of the company.

For more information, call the PUC's Bureau of Consumer Services at 1-800-692-7380. You may leave your name and address so you can be notified of any public input hearings that may be scheduled in this case. You may also contact the Pennsylvania Office of Consumer Advocate (OCA). The OCA represents the interests of consumers in cases before the PUC. You may contact the OCA with questions or requests for public input hearings at 1-800-684-6560 or by email at consumer@paoca.org.

Columbia Water Company

Media Statement Delivered to Lancaster Newspaper

Columbia, PA – On April 28, 2023, Columbia Water Company filed to increase its rates for the service divisions formerly known as the Columbia Division and the Marietta Division. The requested increase is proposed to become effective June 27, 2023. The total increase in rates is $999,900 per year, which is an increase of 15.52% over annual revenues at present rates. This is Columbia Water's first general rate increase in over 5 years. The main drivers of the need for this rate increase include inflationary pressure due to higher energy and material costs, supporting ongoing Commission-approved long-term infrastructure replacement programs designed to enhance safety and reliability, and reflecting capital additions the Company has placed into service since its last base rate proceeding and that are projected to be placed in service by December 31, 2023. This rate increase does not apply to customers of the former East Donegal Township Municipal Authority.

If the Company's entire request is approved, customer bills would increase as follows:

Columbia Division. A total bill for a typical metered residential customer using 3,800 gallons of water per month would increase from $37.67 to $40.04 per month or by 6.3%. A total bill for a typical metered commercial customer using 28,500 gallons of water per month would increase from $149.07 to $157.81 per month or by 5.9%. A total bill for a typical metered industrial customer using 165,000 gallons of water per month would increase from $598.10 to $789.63 per month or by 32.0%. A total bill for a typical public customer using 1,600 gallons of water per month would increase from $21.83 to $25.72 per month or by 17.8%.

Marietta Division. A total bill for a typical metered residential customer using 3,800 gallons of water per month would increase from $32.57 to $40.04 per month or by 22.9%. A total bill for a typical metered commercial customer using 28,500 gallons of water per month would increase from $100.87 to $157.81 per month or by 56.4%. A total bill for a typical metered industrial customer using 165,000 gallons of water per month would increase from $544.42 to $789.63 per month or by 45.0%. A total bill for a typical public authority customer using 1,600 gallons of water per month would increase from $20.38 to $25.72 per month or by 26.2%.

Customers may contact the Company at (717) 684-2188 to obtain further information on the proposed increase and what actions customers can take.

VERIFICATION

I, David Lewis, President, Columbia Water Company hereby verify that the foregoing documents are true and correct to the best of my knowledge, information, and belief and I expect to be able to prove the same at hearing. This Verification is made subject to the penalties of 18 Pa. C.S. Section 4904 relating to unsworn falsification to authorities.

Date:

David Lewis
President
Columbia Water Company